

THE THIRD  
REPORT  
OF THE  
COMMISSIONERS  
APPOINTED TO  
EXAMINE, TAKE, and STATE,  
THE PUBLIC ACCOUNTS  
OF THE KINGDOM.

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Printed in the Year M.DCC.LXXXI.







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To the Honourable the Knights, Citizens, and Bur-  
gesses, in Parliament assembled.

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The **THIRD REPORT** of the  
Commissioners appointed to examine,  
take, and state, the **PUBLIC AC-  
COUNTS** of the Kingdom.

**H**AVING finished our Examinations of all those Public Accountants that came to our Knowledge in the First Class, as far as relates to the Balances of Public Money in their Hands, we, in the next Place, directed our Attention to those Accountants who receive Public Money out of the Exchequer, by way of Imprest, and upon Account.

The Certificate of the Accounts depending in the Office of the Auditors of the Imprest, transmitted to us pursuant to our Precept, furnished us with a List of these Accountants: As much of this Certificate as relates to the Subject Matter of this present Report, is inserted in the Appendix. We took them into our Consideration in the Order in which they stand upon that Certificate; a Rule we pursue in regard to all Lists of Accountants, unless there is some special Reason for departing from it.

N<sup>o</sup> 1.

The Set of Accountants therein first mentioned, are the Treasurers of the Navy; and of these, the Names that stand first are the Executors of *Anthony Viscount Falkland*, whose final Account is dated



£. 27,611. 6. 5 $\frac{1}{2}$

N<sup>o</sup> 2.

£. 76,793. 18. 1 $\frac{1}{2}$

N<sup>o</sup> 3, 4.

N<sup>o</sup> 5.

N<sup>o</sup> 6, 7, 8.

N<sup>o</sup> 9.

dated the 4th of *April* 1689, and from whom a Balance of Twenty-seven thousand Six hundred and Eleven Pounds Six Shillings and Five Pence Farthing, is declared to be then due. We did not mispend our Time in a Pursuit where there was so little Probability of Benefit to the Public: A Debt that has subsisted for near a Century, may be presumed desperate. Passing over therefore this Article, we issued our Precepts to Earl *Temple*, as Representative of the late *George Grenville*, Esquire; to Lord Viscount *Barrington*, Lord Viscount *Howe*, and to Sir *Gilbert Elliot*, Baronet, as Representative of the late Sir *Gilbert Elliot*, for an Account of the Public Money in their Hands, Custody, or Power, as late Treasurers of the Navy. The Returns made to our Precepts are set forth in the Appendix; from which it appears that the Balances of Public Money remaining in their respective Hands, upon the Days therein mentioned, amounted together to the Sum of Seventy-six thousand Seven hundred Ninety-three Pounds Eighteen Shillings and One Penny Farthing.

That we might learn for what Reasons, Services, or Purposes, these Sums are permitted to remain in the Hands of Treasurers of the Navy, so long after they are out of Office, we examined several of the Officers in this Department, namely, *George Swaffield*, Esquire, Cashier of the Victualling; *Andrew Douglas*, Esquire, Paymaster; Mr. *Adam Jellicoe*, Chief Clerk to the Paymaster, and Mr. *Francis Cook*, Ledger Writer. By them we are supplied with the following Information:

The Office of the Treasurer of the Navy is divided into Three Branches, the Paymaster's, the Cashier's, and the Victualling Branch. All the Money he receives is for the Navy Services, and placed under, or carried over to one of these Branches; the Money in each Branch is subdivided, arranged, and kept under various different Heads of Services; the whole Balance, at the Time he leaves the Office, continues to be liable, whether it be in his Hands, or in the Hands of his Representatives, in case of his Death, to the same Services for which its several Parts were originally destined; and the Commissioners of the Navy, Victualling, and Sick and Hurt Offices, each in their several Departments, continue to assign Bills upon him for Payment, until they have reduced his Balance to such a Sum as, in their Opinions, will not be more than sufficient to answer Purposes for which it has been usual to leave Money with him, until his final Account is passed. These Purposes are, first, to carry on the Recalls upon those Ships Books which were open in his Treasurership, and the Payment of the Half Pay Lists and Bounties



ties to Chaplains. The Ships Books are usually kept open for Recalls, for Seven or Eight Years after the Expiration of the Treasurership, in order to give those Seamen who, by being either turned over to other Ships, or employed in other Places, could not attend at the Time their Ship was paid, an Opportunity of receiving their Wages when it is in their Power to apply for them. The only Fund applicable to this Service is the Money in the Pay Branch, placed under the Head of "To pay Ships, and carry on Recalls:" This Service is at an End when the Ships Books are made up. They are made up as they come in Course in order of Time; and after the last is closed, the Half Pay Lists are also closed, and the Payment of the Bounty to Chaplains ceases.

The other Purpose is to pay the Fees and Expences of carrying on, making up, and passing his Accounts. Upon passing every Annual Account, Fees are paid to the Auditors of the Imprest, out of the Money in his Hands, under the Head of "To pay Exchequer Fees, and other Contingent Expences of the Pay Office;" but upon passing his final Account, there is a Gratuity also paid in the following Manner:—The Officers and Clerks who transact the Business of the Treasurer in Office, carry on also at the same Time, and finally make up, the Accounts of the Treasurers out of Office; for which extra Work they have no Salary or Recompence whatever, until the final Account is ready to be passed, at which Time it has been usual for them, by Petition to the Lords of the Treasury, to obtain a reasonable Allowance for their Trouble, which has been paid them, by virtue of a Treasury Warrant, out of any Money remaining in the Hands of that Treasurer, under whatever Heads of Service it may be placed. This Gratuity, together with the Fees of passing the Annual Accounts, and for the *Quietus*, it is imagined, will exhaust the whole Balance now remaining in the Hands of Lord *Temple*.

All the Ships Books which were paid by Mr. *Grenville*, Lord *Barrington*, and Lord *Howe*, are made up, and consequently the Balances which the Three Boards have left in the Hands of these Treasurers must be for the Purpose of paying the Fees and Expences of carrying on, making up, and passing their Accounts. Of Sir *Gilbert Elliot's* Ships Books, Five hundred and Six are still open for Recalls; and Payments, if applied for, are made upon them once a Week; and therefore, whatever Sums stand upon his Account, in his Paymaster's Branch, under the Heads of Wages, Half Pay, and Bounties to Chaplains, are still applicable to those Services; and the Residue of the Money per-

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mitted



mitted to remain with him is for the Purpose of paying the Fees and Expences of carrying on, making up, and passing his Accounts.

How soon then will these several Sums be wanted for this Purpose? The Accounts of the Treasurers of the Navy are made up and passed as they come in course in order of Time; the Officers must finish One Year before they begin upon another; and a subsequent Treasurer's Account is never finished till his Predecessor's is finally closed. The State in which their Accounts are, in the Office of the Auditors of the Imprest, is this:—The last which is declared is Mr. *Grenville's* Account for the Year 1758: Of all the subsequent Accounts, only some Sections of their respective Navy and Victualling Ledgers are delivered into this Office; which Parts of a Treasurer's Accounts are usually sent thither as speedily as they can be made up after the Year expires.

N<sup>o</sup> 10. From an Account of the Balances remaining in the Hands of these Treasurers, at the Times they respectively ceased to be  
N<sup>o</sup> 11. Treasurers; and an Account of the Times when their last Ships  
N<sup>o</sup> 12. Books were made up; and a State of Mr. *Grenville's* Balances,  
N<sup>o</sup> 13, 14, and of the Balances of Lord *Barrington*, Lord *Howe*, and Sir  
15. *Gilbert Elliot*, every Year since they severally went out of Office, all transmitted to us from the Pay Office of the Navy, pursuant to our Requisitions, we find that Mr. *Grenville* resigned this Office in 1762, and his last Ship's Book was made up in 1771; that Lord *Barrington* resigned this Office in 1765, and his last Ship's Book was made up in 1775; that Lord *Howe* resigned this Office in 1770, and his last Ship's Book was made up in 1778; and that Sir *Gilbert Elliot* died in 1777: Hence it appears, that for near Nineteen Years there has been in the Hands of Mr. *Grenville*, or of his Representatives, and for Fifteen Years in the Hands of Lord *Barrington*, and for Ten Years in the Hands of Lord *Howe*, and for Three Years in the Hands of the Representatives of Sir *Gilbert Elliot*, considerable Sums of Public Money (exclusive of the Sums on the Heads of Wages, Half Pay, and Bounty to Chaplains) destined to Purposes which (except the passing Three Years of Mr. *Grenville's* Accounts) have not yet existed, and which, if we may judge from the Progress hitherto made in passing these Accounts, are not likely soon to exist.

Where Public Money is appointed for a Service or Purpose to arise at a future Time, we are of Opinion, the Public alone ought to have the Custody and Use of that Money, in the mean



mean Time, and until the Service or Purpose calls for its Application.

When the Fees and the Gratuity become payable, we see no Reason why the Treasurer in Office should not pay them, in like Manner as the Treasurers out of Office pay them now.

We did not form our Opinion upon these Balances without first hearing the late Treasurers themselves, or the Representatives of those who are dead; and therefore we examined Earl *Temple*, Lord Viscount *Barrington*, Lord Viscount *Howe*, and Sir *Gilbert Elliot*, Baronet; not One of whom made any Objection to paying their Balances into the Exchequer, upon Condition, some of receiving their Quietus, others of being made secure in such Payments. We do therefore conceive, that the Balances of Public Money, now remaining in the Hands of Earl *Temple*, as Representative of the late *George Grenville*, Esquire, and in the Hands of Lord Viscount *Barrington*, and of Lord Viscount *Howe*, and of Sir *Gilbert Elliot*, Baronet, as Representative of Sir *Gilbert Elliot*, late Treasurers of the Navy, ought to be paid into the Exchequer, for the Public Service, leaving in the Hands of Sir *Gilbert Elliot* the Sums in his Account placed under the Heads of Wages, Half Pay, and Bounties to Chaplains, to carry on the Services to which the same are applicable; that such Payments should be without Prejudice, and a proper Security and Indemnification be given to each of them against any Loss or Detriment that may accrue to them in consequence of such Payments.

N<sup>o</sup> 16, 17, 18.  
N<sup>o</sup> 19.

The Right honourable *Welbore Ellis*, the present Treasurer of the Navy, returned to our Requisition, a Balance in his Hands upon the 31<sup>st</sup> of *August* last, of Three hundred Forty-eight thousand Nine hundred forty-one Pounds Eleven Shillings and Nine Pence. The Act directs us to examine into all Balances in the Hands of Public Accountants, for the Purpose of considering what Sum may be taken out of their Hands, to be applied to the Public Service. It is obvious, we could not examine the Balance in the Hands of the Treasurer in Office with this View; it could not be in our Power to say, that any Part of it ought to be paid back into the Exchequer, because, in an Office of so constant and large an Expenditure, this Sum must probably be exhausted, even while it was under our Consideration; but it was competent to us, and we thought it our Duty, to examine whether this was a larger Sum than the current Business of the Office required should at that Time be entrusted to the Treasurer of the Navy. A Comparison between the Quantum of the Sum, and the Demands upon it, would enable us to form some Judgment upon

N<sup>o</sup> 20.

£.348,941. 11. 9.



N<sup>o</sup> 21, 22.N<sup>o</sup> 23.N<sup>o</sup> 24.

upon this Point ; with this View we examined the present Treasurer himself, *Timothy Brett*, Esquire, Commissioner of the Navy, and Comptroller of the Treasurer's Accounts, *John Slade*, Esquire, Commissioner of the Victualling, and *John Bell*, Esquire, Commissioner of the Sick and Hurt ; from whom we collect the following Information.

All the Money received by the Treasurer, for the Services of the Navy, is either issued to him out of the Exchequer, or paid to him by sundry Persons, in pursuance of the Directions of the Navy, Victualling, or Sick and Hurt Boards. The Money from the Exchequer is issued to him, and arranged in his Accounts under various Heads of Services ; these Heads are kept distinct ; and he cannot place or transfer a Sum issued to him under one Head, to any other Head of Service. All Bills assigned upon him for Payment by these Boards, specify the correspondent Head of Service out of which that Bill is to be paid, and he must not pay it out of Money placed under any other Head of Service than that so specified on the Bill.

When Money is wanted, the Application for it never originally moves from the Treasurer, except in the single Instance of Money to pay Fees, and other contingent Expences ; this he craves of himself, when that Fund is nearly exhausted ; in all other Cases, the Board, in whose Department it is, by Letter, desire him to present a Memorial to the Lords of the Treasury, specifying the Sum wanted, and for what particular Service ; the Memorial pursues the Letter, and the Issue is directed from the Exchequer in the Terms of the Memorial. The Treasurer immediately certifies to the Navy Board the whole Sum he receives, and to the other Boards, so much of that Sum as concerns them ; he also transmits to the Navy Board an Account of all his Receipts and Payments in the Cashier's and Victualling Branch every Fortnight, and in the Pay Branch every Month ; by these Means they have an exact Knowledge of the State of his Balance under each Head of Service. Each of these Boards enter in their Books all the Assignments they make upon him for Payment ; of which they transmit to him a List ; hence they know what the actual Demands upon him amount to ; and, from their Experience in the Course of the Navy Business, they can form some Conjecture relative to the probable approaching Demands that may be made upon him in the various Branches of the Service. By such Knowledge and Conjecture these Boards are guided in their Directions to the Treasurer, as to the Time when, the Quantum of the Sum, and the Service for



for which, every Application for a Supply is to be made to the Treasury.

At the End of every Month the Navy Board transmit to the Treasury a Certificate, containing an exact State of all the Receipts and Payments made by the Treasurer during that Month, as they appear from their Books ; hence the Lords of the Treasury have full Knowledge of the State of his Balance every Month : This Certificate for the Month of *August* last we procured from the Navy Office, on which the Balance in the Hands of the Treasurer appears to be Two hundred sixty thousand Seven hundred Sixteen Pounds One Shilling and Eight Pence Farthing.

N<sup>o</sup> 25.  
£. 260,716. 1. 8½.

Being made acquainted thus far with the Course of Business in this Office, our next Step was to resolve this Balance of Three hundred forty-eight thousand Nine hundred Forty-one Pounds Eleven Shillings and Nine Pence into its constituent Parts, and compare the Quantum of each Part, as far as we could, with the actual and probable Demands of Service upon it on the 31st of *August*, the Date of his Return.

£. 348,941. 11. 9.

The first Circumstance that engaged our Attention, was a Difference between the Treasurer's Balance and the Navy Balance, upon the same Day, the 31st of *August*, the former exceeding the latter by the Sum of Eighty-eight thousand Two hundred Twenty-five Pounds Ten Shillings and Three Farthings ; this Difference lies in the Cashier's and Victualling Branches, and arises from the following Cause :—When the Three Boards assign Bills upon the Treasurer for Payment, they immediately give him Credit for those Bills, in his Account kept at their Offices ; but the Treasurer does not himself take Credit for any Bills in his own Account 'till he actually pays them. The Persons who receive these Bills do not always immediately present them to the Treasurer for Payment, but frequently keep them in their Possession for a considerable Time. The Treasurer's Balance must therefore exceed the Navy Balance as much as the Sum of the Bills assigned upon him for Payment exceeds the Sum of the Bills actually paid by him. We conceive this Excess is not Money for which the Treasurer is accountable to the Public, but belongs to the Proprietors of those Bills, and remains in his Hands, at their Risk, until they apply to him for Payment. This Sum, therefore, we think, should be deducted from his Balance.

£. 88,225. 10. 6¼.

We, in the next Place, observed that several Sums in each Branch were not actually in the Hands of the Treasurer, but of his Officers and Clerks, either carrying on Services in *London*,



£.128,083.16.10<sup>1</sup>/<sub>4</sub>

N° 26.

or at the distant Ports, whither these Sums were directed to be sent by the Navy Board, to carry on the Services at those Ports : It may reasonably be presumed that the Boards would not have directed into the Hands of the Officers, nor the Treasurer have intrusted them with, larger Sums than were wanted ; and therefore these Sums, too, may be deducted from the Treasurer's Balance ; which will reduce the Public Money actually in his Hands to the Sum of One hundred twenty-eight thousand Eighty-three Pounds Sixteen Shillings and Ten Pence Farthing, as appears by the State inserted in the Appendix. The constituent Parts of this Balance, under their several Heads of Service, consisting of a Variety of Articles, are stated in the Navy Certificate ; some of them carry the Appearance of having been applied for sooner than the Services seem to have required ; but, upon Examination, we find that the Boards do not direct an Application for a Supply to any Fund, until they know that Fund is nearly, or likely soon to be exhausted. The Treasury are sometimes prevented from granting the Issue until many Days after it is craved ; and therefore the Boards are careful to apply early enough, to guard against the Hazard of a Demand upon an exhausted Fund. To search into the actual and probable Demands, at that Time, upon each of these Sums, was hardly practicable ; one Circumstance alone might enable us to judge with sufficient Accuracy, whether the Sum Total was too large or not ; that is, in what Time this Balance was in Fact paid away by the Treasurer. It appears from his Accounts for the Month of *August*, that this whole Balance, and much more, was received by him during that Month ; and by his Accounts for the Month of *September*, transmitted to us pursuant to our Requisition, it appears that not only the Balance remaining on the 31<sup>st</sup> of *August*, but a much larger Sum, was in Fact paid away by him during the succeeding Month. Considering, therefore, this Sum by itself, independent of, and unconnected with his other Receipts and Payments, prior and subsequent to the Date of this Balance, we have no Grounds to say that this individual Sum, received in One Month, and paid away in the next, was more than the Service required should be in the Hands of the Treasurer of the Navy upon the 31<sup>st</sup> of *August* last.

N° 27.

N° 28.

But it was necessary to extend our Inquiry still farther. What is the Amount of the Sum that has been continually in the Hands of the Treasurer of the Navy, and has that Sum been more than the current Services required ? To come at this Knowledge, we obtained from the Navy Office an Account of the Total Sums received and paid by the Treasurer of the Navy for



for every Month, from the 1st of *January* 1779 to the 31st of *August* last, with the Total of the Balances remaining in his Hands at the End of each Month, as they appear in the Monthly Certificates to the Treasury.

As the Public Money should pass without Delay from the Pocket of the Subject into the Exchequer, so it ought not to issue out of the Exchequer, either before it is wanted, or in larger Sums than the Service for which it is issued requires. By this last Account, a very large Sum has been constantly in his Hands, during the Period therein mentioned, exclusive of the Amount of Bills assigned upon him, but not presented to him for Payment. The principal Cause of the Magnitude of this Balance, is, the Practice, in this Office, of not applying Money issued under one Head, towards satisfying a Demand upon any other Head of Service; the Consequence of which is, when the Money upon the Account of any Head of Service is nearly exhausted, a Supply must be procured for that Service, how abundant soever the Sums upon other Heads of Accounts, or the Sum Total of his Cash, may be. Were all the Sums he receives to constitute and be considered as one common general Cash, and be applied indiscriminately to every Service, a much less Sum than the lowest of the Balances in the Account last-mentioned would, in our Opinion, suffice to carry on the current Services of the Navy, even various and extensive as they now are. It would create no Confusion in the Accounts; for the Receipts and Payments under each Head of Service might still be kept distinct; and though the Payments might frequently exceed the Receipts on some Heads of Accounts, yet the Treasurer would not be without sufficient Cash, and the next Issue from the Exchequer would restore the Balances. What the Sum necessary for carrying on the Service should be, must depend upon Circumstances; it will be different at different Times, and must be left principally to the Discretion of those Commissioners from whom the Direction for Supplies move, who, being conversant in the Business, can best determine. But, to enable the Lords of the Treasury likewise to judge of the Propriety of, and be a Check and Controul upon, the Requisition, we are of Opinion, that, besides the Certificate sent every Month from the Navy Board, an Account of the Sum Total of the Balance in the Hands of the Treasurer of the Navy should be inserted in every Application for a Supply to the Treasury.

We have not been inattentive to Defects we have observed in this Office during the Course of our Inquiries; Defects which concern the Officer, the Office, and the Public.

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The Treasurer finds his Business does not end with his Office; his Accounts are still open: He goes on, receiving and paying, until he feels himself, his Family, and his Fortune, subject to all the Evils of long Public Accounts far in Arrear, and the Difficulties of rendering an Account increasing daily: He continues responsible for Millions, without an Expectation of obtaining his final Discharge during his Life.

The Office is perplexed with the Multiplicity of these Accounts. —There are Four distinct Accounts, of Four Treasurers of the Navy, at this Time open at the Pay Office, and Business is carried on upon every one of them at the same Time, by the same Officers, when the current Business of the present Treasurer alone would find Employment enough for them all.

N<sup>o</sup> 29.

There have been issued to Three of these Treasurers, for the Navy Service, upwards of Thirty-three Millions, the Accounts of which are not passed; exclusive of above Twenty-five Millions to the late Mr. *Grenville*, whose final Account is not yet settled; and of Sixteen Millions to the present Treasurer, none of whose Accounts could as yet be settled.

The Navy Accounts in *July* last, when the Imprest Certificate was transmitted to us, were in Arrear in the Office of the Auditor of the Imprest Twenty-two Years. This Delay is occasioned by the Accounts of the subsequent Years not being made up at the Pay Office of the Navy, where there is a Want of Officers and Clerks for this Department. A sufficient Number of Persons, intelligent in this Branch, should forthwith be provided by the proper Authority, with adequate Salaries, for the sole Purpose of proceeding upon, bringing forward, and making up these Accounts, with as much Dispatch as the Nature of the Business will admit.

By this Delay in making up the Accounts, the Public loses the Use, at least, of considerable Sums of their own Money; not that the Principal itself has always been safe. A Defaulter of above Twenty-seven thousand Pounds stands at the Head of the List of Treasurers of the Navy upon the Imprest Certificate.

We inquired why a Treasurer, under the present Constitution of the Office, might not, upon his Resignation, immediately pay over his Balance to the Successor, or into the Exchequer, and all the subsequent Transactions of Office be carried on by the Treasurer for the Time being.—Two Reasons were assigned for the Necessity of keeping open his Accounts, though out of Office.

1st. That



1st. That sufficient Time may be given to his Sub-Accountants to clear their Imprests.

The Sub-Accountants are certainly very numerous; and as, according to the present Mode of passing these Accounts, they must all be set *in super* upon the final Account, was that Account to be made up soon after the Expiration of the Treasurership, it would be very voluminous and troublesome to the Office. —But, since the Treasurer in Office does now clear the Imprests of some of his Predecessors, and can clear the Imprests of all, and the Three Boards can, at their Pleasure, call upon the Sub-Accountants to clear their Imprests, we do not think this Reason conclusive.

2d. That the Payment of his Ships Books may be completed.

A Ship's Book is the Voucher for the Treasurer who pays it: Two cannot pay upon the same Book; it would create Confusion, as the Payments of the one could not, without great Trouble and Difficulty, be distinguished from those of the other; it could not therefore be made a Voucher for Two Treasurers. To enable a Treasurer in Office to carry on the Payment of a Ship's Book open in the Time of his Predecessor, the Names of all the Seamen not paid must be abstracted, and entered in a new Book; a Work of great Labour and Length of Time, where the Books are so numerous; and during all that Time no Payment of Wages could be made to the Seamen unpaid upon those Books.

Upon the Examination of a Ship's Book, there appears a Foundation for this Objection, which opens a Door for a possible Mischief, worthy Consideration. It is in the Power of a Treasurer of the Navy, retiring in Disgust, to refuse carrying on any more Payments, and by that Means to put a Stop, for Eight Months or more, to the Payment of all the Seamen on the numerous Volumes of Ships Books open at the several Ports in his Treasurership. Mr. Grenville left open above Thirteen Hundred. This Evil does not rest in Speculation: We have an Instance of it in Evidence. The Office that does not guard against the Possibility of such an Evil, is fundamentally defective.

N<sup>o</sup> 6.

These Defects should be speedily corrected. To alter the Constitution of the Office; to abolish the subordinate Treasury; to render a Treasurer the mere Accountant; and to vary the Mode of accounting, carry with them a strong Appearance of an effectual Remedy: But were we, in the present State of our Inquiries, to come to Decisions of such Moment, we should be premature, perhaps rash. It is easier to see the Defects than to supply the Regulation. The Pay of the Navy is an important

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Object;



Object ; and any Alteration in the Mode should be well weighed before it is adopted ; it should be traced through all its Effects, and perfectly ascertained to be as feasible in Practice as it is specious in Theory. To disturb, to confound, or to delay (Effects not unfrequent, when Novelty of Form is introduced, and new Principles applied to an old Office) might be attended with very serious Consequences.

The Defects, to which we have alluded, presented themselves in the Course of an Examination made, in Obedience to the Act, for a more limited Purpose. Coming, however, before us, they are, in our Opinion, too important to be passed over in Silence : We thought it our Duty to point them out, that, should they be deemed a proper Subject for the Exercise of the Wisdom of the Legislature, the solid Advantages, which would result to the Public from their Correction, might not be delayed. Had we protracted this Report until we were possessed of Materials for a well-grounded Opinion upon these Points, we must have disobeyed the Act, that enjoins us to report, in the first Place, upon the Balances in the Hands of Accountants in this Session of Parliament, to the End that the Public Money, long ago issued, and still remaining in their Hands, may, with all convenient Speed, be restored to the Possession of the Public.

Office of Accounts,  
Bell-Yard,  
6th March, 1781.

GUY CARLETON,	(L.S.)
T. ANGUISH,	(L.S.)
A. PIGGOTT,	(L.S.)
RICH <sup>d</sup> NEAVE,	(L.S.)
SAM <sup>l</sup> BEACHCROFT,	(L.S.)
GEO. DRUMMOND.	(L.S.)



# A P P E N D I X.

## N<sup>o</sup> I.

To the King's Remembrancer of the Exchequer.

Trinity Term 1780. **W**E hereby certify how far the several Accountants have passed their Accounts before us, to the End Procefs may issue against Defaulters, according to the Course of the Exchequer.

*Treasurers of the Navy.*

Executors of *Anthony Viscount Falkland.*

The Right honourable *George Grenville.* By Patent, dated 25th of November 1756.

Lord Viscount *Barrington.* By Patent dated the 2d of June 1762.

*Richard Lord Viscount Howe.* By Patent, dated 9th of August 1765.

Sir *Gilbert Elliot,* Baronet.

His final Account, ending 4th *April* 1689, is declared, with a Balance due from the Accountant of £. 27,611. 6 s. 5  $\frac{1}{2}$  d.

His Accounts from 25th *November* 1756, his Second Appointment, to 31st *December* 1758, are declared. The Navy and Victualling Ledgers Part of his Accounts, from 1st of *January* 1759 to 31st *December* 1761, are under Examination.

Has delivered his Navy and Victualling Ledgers Part of his Accounts, in the several Years from 2d *June* 1762 to 31st of *December* 1764.

He hath delivered several Sections of his Navy and Victualling Ledgers, from 1st *January* 1765 to 9th *August* following.

He has delivered several Sections of his Navy and Victualling Ledgers, from 9th *August* 1765, the Day of his Appointment, to 31st *December* following.

He has delivered several Sections of his Navy Ledgers Part of his Accounts, for Four Years, ending 31st *December* 1769.

Has delivered several Sections of his Navy and Victualling Ledgers, from 19th *March* 1770, the Date of his Patent, to 31st *December* 1777.

N<sup>o</sup> 2.



N<sup>o</sup> 2.

An ACCOUNT of the Balances in the Hands of the late Treasurers of the Navy, from the Returns made by them to the Commissioners appointed to examine, take, and state, the Public Accounts of the Kingdom.

Treasurer.	Date of the Balance.	Branch.				Total.
George Grenville, Esquire,	30th June 1779.	Pay Branch.	—	1,471	16	4 $\frac{1}{4}$
		For Wages	—	193	18	10
		Half Pay	—	103	9	10
	31st December 1777.	Sick Quarters	—	—	5	— $\frac{1}{4}$
		Cashier's.	—	—	—	—
		In the Bank	—	1,954	4	8 $\frac{1}{2}$
Lord Viscount Barrington.	21st September 1780.	Money and Premiums	—	362	9	1 $\frac{1}{4}$
		Mr. Stadel's Hands	—	193	17	2 $\frac{3}{4}$
		Exchequer Fees, &c.	—	4,965	3	4
		Viſtualling.	—	—	—	—
		Balance remaining	—	—	4	—
Lord Viscount Barrington.	21st September 1780.	Pay Branch.	—	—	—	—
		For Wages	—	3,048	14	5
		Half Pay	—	533	13	6
		Sick Quarters	—	1	3	8
		Bounty to Chaplains	—	219	—	—
				3,802	11	7
						12,360 3 4 $\frac{1}{2}$



# APPENDIX, N<sup>o</sup> 2.

Lord Vilcount Howe,	28th August 1780.	Cashier's. For paying Navy Bills — Exchequer Fees, &c. — Victualling. Balance remaining —	1,207 9 3 5,364 13 2 — — — — — —	6,572 2 5 3,388 13 1 $\frac{1}{2}$ — — —	13,763 7 1 $\frac{1}{2}$
		Pay Branch. For Wages — Yards — Half Pay — Bounty to Chaplains —	8,067 7 1 $\frac{1}{2}$ 1,238 3 3 1,731 13 6 226 1 6	11,263 5 4 $\frac{3}{4}$	
		Cashier's. For Payment of Bills — Exchequer Fees — Victualling. Balance remaining —	4,599 4 9 $\frac{1}{4}$ 4,436 17 5 — — — — — —	9,036 2 2 $\frac{1}{4}$ 2,807 3 10 $\frac{1}{4}$ — — —	23,106 11 5 $\frac{1}{2}$
		Pay Branch For Wages — Yards — Half Pay — Sick Quarters — Bounty to Chaplains —	2,170 19 9 $\frac{1}{2}$ 2,814 7 1 $\frac{1}{2}$ 874 6 5 46 14 — 42 10 6	5,948 17 10 $\frac{1}{2}$	
Sir Gilbert Elliot,	16th October 1780.	Cashier's. For Payment of Bills — Exchequer Fees — Victualling. Balance remaining —	10,447 6 9 $\frac{1}{2}$ 3,751 13 2 — — — — — —	14,198 19 11 $\frac{1}{2}$ 7,415 18 2 $\frac{3}{4}$ — — —	27,563 16 1
					£. 76,793 18 1 $\frac{1}{2}$
					17



N<sup>o</sup> 3:

The EXAMINATION of *George Swaffield*, Esquire, Cashier of the Victualling, in the Pay Office of the Navy; taken upon Oath, the 18th and 19th of *October* 1780.

**T**HIS Examinant saith, That he now is, and has been between Seven and Eight Years, Cashier of the Victualling, under the Treasurer of the Navy, and that he has been upwards of Thirty-three Years in the Pay Office of the Navy.

That his Business is to receive and pay all Money issued to the Treasurer of the Navy on the Head of Victualling.

That the Office of the Treasurer of the Navy consists of Three Branches, the Paymaster's, the Cashier's, and Victualling.

That he superintends and takes Care of the Accounts of the late *George Grenville*, Esquire, and of Lord Viscount *Barrington*, late Treasurers of the Navy.

That it is the Practice of the Office for the Paymaster to superintend the Accounts of the Treasurers of the Navy, after they are out of Office; and that, during Mr. *Wallis's* Time, who was Paymaster to Mr. *Grenville* and Lord *Barrington*, but very infirm, he transacted the Business for him, and on his Death the said Business devolved upon him.

That he thinks the Balance of One thousand Seven hundred and Sixty-nine Pounds Five Shillings, returned by Lord *Temple* to be in his Hands as Representative of *George Grenville*, Esquire, under the Head of Wages, is not likely to be demanded on that Head, the Books being all made up for that Branch.

That in the Cashier's Account, he thinks the Balance of Seven thousand Four hundred and Seventy-five Pounds Fourteen Shillings and Four Pence Halfpenny, will be exhausted in Fees and Gratuities to be paid on passing the Accounts; for larger Sums passed through Mr. *Grenville's* Hands, in the Four last Years of his Treasurership, and the Auditor's Fees increase in proportion.

That in the Victualling Branch he thinks there may be some few Bills, but to no great Amount, still to be paid out of the Balance of Three thousand One hundred and Fifteen Pounds Four Shillings, remaining on that Head, and that the Residue will be exhausted in Fees and Gratuities.

He believes that some Sections of Mr. *Grenville's* Accounts for the Years 1757 and 1758, were delivered into the Auditor's Office soon after the Expiration of those Years, and that the voluntary Charge, the Account of Payments of Wages to Seamen for the Years 1759 and 1760, are not yet delivered in to the Auditor, but are signed by the Commissioners of the Navy, and will be delivered in a few Days, which will complete the Accounts for these Two Years; that all Payments by Bills, for both the Navy and Victualling Branches, for the Year 1761, have been delivered into the Auditor's Office near Eighteen Years. It is a Rule in the



the Office, to send in these Parts of the Treasurer's Accounts as speedily as possible after the Year expires.

That none of the Accounts for the Year 1762 are as yet sent into the Auditor's Office, that being Mr *Grenville's* final Account, which is the most troublesome, and the Office wishes to have the former Accounts cleared, before any Part of the final Account is delivered in, as the Persons who have received Money on Account, and have not cleared their Accounts, are returned *insuper* in the final Account, and the Treasurer then, and not before, takes Credit for the Sums he has advanced them, and all the Transactions of his Treasurership are then finally closed.

That he believes all Mr. *Grenville's* Accounts, as far as relates to the Treasurer of the Navy's Office, will be in the Auditor's Office before the End of the Year 1782, and finished there by the End of the following Year.

That the Reason why the Ships Books, for the Payment of Seamen's Wages, cannot be delivered in along with those of the Payment of Bills, is, because they must be kept open to give the Seamen an Opportunity to receive their Wages; which they often cannot do, when the Ships are ordered to be paid, being turned over to other Ships, and dispersed in different Parts of the World.

The Ships Books are generally kept open for Recalls about Seven or Eight Years, and are then made up as they come in Course in Order of Time. When a Ship's Book is once closed, no further Payment can be made upon it, but the Seaman entitled to his Wages must apply by Petition to the Navy Board, who order the Wages to be entered on the List of Arrears, and paid out of the Money received on the Head of Wages; the Treasurer's Accounts for any Year cannot be made up until all the Ships Books of that Year are closed; the same Reason holds as to the voluntary Charge, that Account cannot be completed until the Ships Books are closed.

When a Treasurer's final Account is passed, he pays the Balance remaining in his Hands into the Exchequer.

That a Treasurer's Account must necessarily be kept open after he is out of Office, to give Time to those who have received Money from him upon Account, to clear their Accounts; and that a Treasurer's Account cannot be made up, and the Balance paid over to his Successor, soon after he goes out of Office, because of the Trouble it would create to the Office, and the Delay of paying the Seamen's Wages; as all the Sums not paid by him must be extracted, and carried over to new Books, to be paid by the succeeding Treasurer; for different Treasurers cannot pay on the same Book, as one Voucher cannot be admitted for two Persons.

That this Examinant believes Mr. *Grenville* paid in his Treasurership between Thirteen and Fourteen hundred Ships Books, which were left open when he went out of Office.

That the Treasurer for the Time being has no Power to call upon any Persons, to whom Bills have been issued by Way of Imprest, to clear their Accounts; that is the Business of the Navy, Victualling, and Sick and Hurt Boards.

This Examinant further saith, That as to Lord *Barrington's* Account, none of his Paymaster's Accounts are yet in the Auditor's Office; they cannot



not be sent in until Mr. Grenville's Accounts are settled in the Treasurer's Office, as the Clerks must finish one before they begin another.

That he thinks there may be some small Demands still made upon Lord Barrington for Wages, but to no great Amount; and the Navy and Victualling Boards may still assign Bills upon him for Payment, so as to reduce his Balance to such Sum only as shall be sufficient to pay the Expences of passing his Accounts; and they do exercise that Power.

That he believes all Lord Barrington's Accounts will be complete in the Auditor's Office within Three Years after Mr. Grenville's are finished; and that there are no other Services to be carried on with these Balances, except such as are above-mentioned.

GEO. SWAFFIELD.

Guy Carleton,  
T. Anguish,  
Rich Neave,  
Geo. Drummond,  
Sam<sup>l</sup> Beachcroft.

## N<sup>o</sup> 4.

The further EXAMINATION of George Swaffield, Esquire; taken upon Oath, the 16th February 1781.

**T**HIS Examinant saith, That after a Person has received Money, by way of Imprest, from either the Navy, Victualling, or Sick and Hurt Boards, he delivers in an Account of his Disbursements to the same Board. They settle his Account; and if a Balance is due from him to Government, in the Navy and Sick and Hurt Offices, an Entry is generally made at the Foot of his clearing Bill, that such Balance is to be paid in to clear the Account. This Bill goes to the Treasurer; who receives that Balance, either to clear the Imprest, or, if the Imprest was in a former Treasurership, to become a Part of his voluntary Charge. In the Victualling Office, they write to the Treasurer, desiring him to receive the Balance, in order to clear the Imprest.

In the Navy Branch, alone, the Number of Imprests is always great, and if a Treasurer's Account was to be made up soon after his Resignation, all those Persons whose Imprests were not cleared must be returned *insuper*, and every Imprest Bill described upon his final Account. The Practice of the Auditor's Office makes this necessary, and is one Cause of the Delay in passing a Treasurer's final Account.

The Sum under the Head of Fees and Contingencies, is applied by the Treasurer in Office to the Payment of Fees at the Treasury and Exchequer, upon his Application for and Receipt of Money, and to the Payment of other



other small incidental Expences. After he is out of Office, this Sum is applied solely to the Payment of the Fees of passing his Accounts.

When the voluntary Charge of any Year's Account is carried into the Office of the Auditor of the Imprest, the Fees for passing that Year's Account are then settled, and paid out of Money remaining in his Hands under the Head of Exchequer Fees, &c.; which Sum they allow in his Account. The Expence of procuring the Quietus is paid by him in pursuance of a Bill made out by the Navy Board, and assigned upon him for Payment, out of the same Fund.

When the final Account is ready to be passed, the Officers and Clerks who have carried on the Accounts of a Treasurer ever since he was out of Office, and who have no other Reward or Emolument for that Business, petition the Lords of the Treasury for an Allowance for this extra Trouble, in proportion to the Length of the Treasurership, the Sum accounted for, and the Extent of the Account. The Treasury refer the Memorial to the Auditors of the Imprest, to examine and certify whether the Sum applied for be reasonable; and upon their Report the Lords of the Treasury issue a Warrant to the Auditors, to allow that Sum out of any Money remaining in the Hands of that Treasurer; who pays it to the Officers and Clerks in pursuance of that Warrant.

GEO. SWAFFIELD.

*T. Anguish,  
A. Piggott,  
Rich<sup>d</sup> Neave,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*

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N° 5.

The EXAMINATION of *Andrew Douglas*, Esquire, Paymaster to the Treasurer of the Navy; taken upon Oath, 25th of *October* 1780.

**T**HIS Examinant saith, That he now is, and has been for upwards of Ten Years, Paymaster to the Treasurer of the Navy.

That he superintends the Accounts of Sir *Gilbert Elliot*, late Treasurer of the Navy.

That, according to the Report of the Clerks of the Office, from their Books, the last Sections of his Victualling Ledgers, to the Year 1778, were delivered in to the Auditor's Office on the 17th *June* 1779.

That he cannot form any Judgment when Sir *Gilbert Elliot's* Accounts will be finally passed.

That he is informed, and believes, all the Open Accounts of the Treasurers of the Navy are proceeded upon at the same Time; but a subsequent

F

Treasurer's



Treasurer's Account is never finished until his Predecessor's is finally closed.

That the Balance that was in the Hands of Sir *Gilbert Elliot*, when his Treasurership expired, has been reduced by Payments made on the Head of Wages, Navy, Victualling, and Sick and Hurt Bills, assigned by these Boards upon him for Payment.

That the Balance remaining is applicable to the several Services for which the Money was granted, and the Payment of the Expence of passing his Accounts.

That he believes the Expence of passing the late Sir *Gilbert Elliot's* Accounts will amount to Five thousand Seven hundred Pounds and upwards, besides the usual Allowance granted to the Officers and Clerks employed in the Treasurer's Office in settling the Accounts, which he thinks may, according to former Instances, amount to Four thousand Pounds more, and upwards.

That he knows of no Rule which governs the Navy Board, as to the Amount of the Balance they permit to remain in the Hands of a Treasurer of the Navy, after he is out of Office.

ANDREW DOUGLAS.

*T. Anguish,*  
*A. Piggott,*  
*Geo. Drummond,*  
*Sam<sup>l</sup> Beachcroft.*

## N<sup>o</sup> 6.

The EXAMINATION of Mr. *Adam Jellicoe*, Chief Clerk to the Paymaster in the Office of the Treasurer of the Navy; taken upon Oath, the 27th of *October* 1780.

THIS Examinant saith, That he now is, and has been for near Four Years, Chief Clerk to the Paymaster in the Office of the Treasurer of the Navy, and that he has been in the Pay Office of the Navy about Forty Years.

That it is a Branch of his Office to make up the Ships Books, and to settle the Accounts of the Treasurers of the Navy, as far as relates to the Paymaster's Branch.

That all the Ships Books of Lord *Barrington's* and Lord *Howe's* Treasurership are made up.

That the Number of Ships Books paid upon by Lord *Barrington*, was Six hundred and Seventy-nine; and by Lord *Howe*, Six hundred and Twenty-five.

That



That Sir *Gilbert Elliot*, the late Treasurer, paid upon Eight hundred and Sixty-four Ships Books, of which Three hundred and Twenty-six are made up; that none of these Books were begun to be made up until the Treasurership was expired, in order to give Time to the Claimants to come in and be paid; the last Book made up of Sir *Gilbert Elliot's* Treasurership, was that paid in *June 1772*; that Ships Books are made up in Course, in order of Time; and that he believes it may be near Three Years more, before all the Ships Books in Sir *Gilbert Elliot's* Treasurership can be made up.

That he remembers, when Sir *John Rushout* was displaced from his Treasurership, he refused to carry on any Payments, and, in consequence, all the Ships Books in his Time were abstracted, and the Names of those Men who had not received their Pay were taken out, and entered in a Book, which was called the Abstract of that Ship's Book. This Work took, as he believes, about Eight or Nine Months to perform, and nothing could be paid in the mean Time on any One Book, until the Abstract of such Book was completed.

That when the Books are finally closed, he makes up the voluntary Charge of the Pay Branch.

That the voluntary Charge for the last Half Year of Mr. *Grenville's* Treasurership is just finished, and the First Year of the voluntary Charge of Lord *Barrington's* Treasurership is drawn out, and Part of the Second Year is nearly finished.

That the Reasons why these Accounts are so far in Arrear, are, the great Labour there is in making them up, and the great Quantity of current Business in the Office; for it is the Business of the same Clerks to make up the Accounts of former Treasurers, and to carry on the present Business of the Office.

ADAM JELlicoe.

*Guy Carleton,*  
*A. Piggott,*  
*Geo. Drummond,*  
*Sam<sup>l</sup> Beachcroft.*

N<sup>o</sup> 7.

The further EXAMINATION of Mr. *Adam Jellicoe*; taken upon Oath, the 18th December 1780.

THIS Examinant saith, The Ships Books of Sir *Gilbert Elliot's* Treasurership, that are still open for Claimants, are Five hundred and Six; Payments are made upon these Books once a Week, to those Persons who apply, out of the Money in the Hands of the Representative of Sir *Gilbert Elliot*, on the Head of Wages.

The



The Sum of Two thousand One hundred and Seventy Pounds Nineteen Shillings and Nine Pence Three Farthings, mentioned in the Return made by Sir *Gilbert Elliot* to this Board, dated the 16th of *October* last, on the Head of Wages, being nearly exhausted, the Navy Board, about Five Weeks ago, required the Treasurer to crave from the Treasury Five thousand Pounds as a Supply, to pay Claims in the Treasurership of the late Sir *Gilbert Elliot*; which Sum was obtained, and assigned by Bill from the Navy Board upon the present Treasurer, for Payment to the Representatives of Sir *Gilbert Elliot*, on the Head of Wages.

The Navy Board do not direct the Payment of Wages out of any other Fund in the Hands of the Treasurer, than that under the Head of Wages; and that Fund is applicable to the Payment of Wages only.

The Sums under the Heads of Half Pay, and Bounty to Chaplains, are applicable to any Demands that may be made for those Services upon the late Treasurers, in like Manner as the Sum under the Head of Wages.

ADAM JELlicoe.

*Guy Carleton,  
T. Anguish,  
A. Piggott,  
Rich<sup>d</sup> Neave  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*

## N° 8.

The further EXAMINATION of Mr. *Adam Jellicoe*; taken upon Oath, the 19th *February* 1781.

THIS Examinant faith, That when the Time is come for paying a Ship's Wages, the Captain sends his Ship's Book to the Navy Board, where it is examined and corrected by the Muster Books; and the Wages of those Officers who have been paid, and of those Men who are upon that Book, and have been paid, either upon being turned over to other Ships, or becoming unserviceable, or being dead, are marked off; the Book is then returned to the Commissioners Office at the Port where the Ship is to be paid; the Captain settles the Day of Payment with the Commissioner, and for this Service Money is sent down by the Treasurer to his Pay Clerks at that Port, in pursuance of a Minute of the Navy Board made for that Purpose, a Copy of which is sent to the Treasurer. This Book, after the Day of Payment is over, remains in the Pay Office at the Port, for the Purpose of carrying on Recalls, until the Navy Board orders it to the Office in *London*, to be made up; and those Books at the Pay Office, which are not actually making up, are still open for Recalls. All Payments after the fixed Day of Payment are filed Recalls.

The



The Half Pay Lifts open in a Treasurership, continue to be paid upon by the Treasurer, after he is out of Office, until they are made up, which is usually done after the Ships Books are closed. None of Sir *Gilbert Elliot's* Half Pay Lifts are as yet made up.

ADAM JELLICOE.

*T. Anguish,*  
*A. Piggott,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

N<sup>o</sup> 9.

The EXAMINATION of Mr. *Francis Cook*, Ledger Writer in the Cashier's Branch, under the Treasurer of the Navy; taken upon Oath, the 2d of *November* 1780.

**T**HIS Examinant saith, That he is one of the Ledger Writers in the Cashier's Branch, under the Treasurer of the Navy.

That it is a Part of his Business to see that the Navy Ledgers are made up, and, after they are examined and signed by the Navy Board, to send them to the Auditor's Office.

That Lord *Howe's* Navy and Sick and Hurt Sections, to the End of the Year 1769, are all sent to the Auditor's Office; the Abstracts for those Years are in the Pay Office, and he believes are finished; the Sections for the Year 1770, which is the final Account, are in great forwardness. He believes the Abstracts of Lord *Barrington's* Ledgers are not yet finished.

That the Sections of Sir *Gilbert Elliot's* Navy and Sick and Hurt Ledgers, for the Years 1771 and 1772, were sent into the Auditor's Office in *December* 1774; those for the next Four Years are all finished, and, signed by the Navy Board, but not sent to the Auditor's Office, because it is needless, as there are so many there not passed, and as the Abstracts are none of them finished.

That the Sections of Mr. *Ellis's* Navy and Sick and Hurt Ledgers, for the Years 1777 and 1778, are finished, signed by the Navy Board, and sent to the Auditor's Office; those for the Year 1779, are now under Examination at the Navy Office.

FRAN. COOKE.

*Guy Carleton,*  
*T. Anguish,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*



## N° 10.

An ACCOUNT of the several Balances remaining in the Hands of the Persons under-mentioned, at the Time they respectively ceased to be Treasurers of His Majesty's Navy; vizt.

Mr. Grenville's 2d Treasurership, succeeded by Lord Barrington the 2d June 1762.

Paymaster's Balance, 30th June 1762	101,428	3	2 $\frac{1}{4}$	
Cashier's D° — 14th June 1762	85,958	9	5	
Victualling D° — D° — —	46,649	14	5 $\frac{1}{4}$	
				234,036 7 1

Lord Barrington's Treasurership, succeeded by Lord Howe the 9th August 1765.

Paymaster's Balance, 31st August 1765	54,389	5	4 $\frac{1}{2}$	
Cashier's D° — 14th — —	41,977	13	8 $\frac{3}{4}$	
Victualling D° — D° — —	36,519	19	11 $\frac{1}{4}$	
				132,886 19 — $\frac{1}{2}$

Lord Howe's Treasurership, succeeded by Sir Gilbert Elliot the 19th March 1770.

Paymaster's Balance, 31st March 1770	44,408	5	— $\frac{1}{2}$	
Cashier's D° — D° — —	24,918	4	9	
Victualling D° — D° — —	9,514	4	3	
				78,840 14 — $\frac{1}{2}$

Sir Gilbert Elliot's Treasurership, succeeded by Mr. Ellis the 12th June 1777.

Paymaster's Balance, 30th June 1777	41,153	12	11 $\frac{1}{2}$	
Cashier's D° — 14th — —	63,927	18	1 $\frac{3}{4}$	
Victualling D° — D° — —	26,638	1	11	
				131,719 13 — $\frac{1}{4}$

Taken from the Certificate Books remaining in this Office.

ANDREW DOUGLAS.

Pay-Office, 17th October, 1780.



N<sup>o</sup> 11.

An ACCOUNT of the Time when the last Ship's Book was made up in the Treasurerships of Mr. Grenville, Lord Barrington, and Lord Howe.

THE last Book in Mr. Grenville's Treasurership, was made up in *February* 1771; the Half Pay Lists, Lists of Officers, Lists for Seamen removed from one Ship to another, &c. were all made up in *September* 1771.

The last Book in Lord Barrington's Treasurership, was made up in *October* 1775; and all the Lists, &c. were completed in *February* 1776.

The last Book in Lord Howe's Treasurership, was made up in *March* 1778; and the Lists, &c. were finally closed in *September* 1778.

The Number of Ships Books paid in the Treasurership of the Right Honourable *Welbore Ellis*, to the 31st *August* 1780, amounts to 824.

ADAM JELLICOE.

Treasury Office of the Navy,  
13th *February* 1781.

N<sup>o</sup> 12.

A STATE of the late Right Honourable *George Grenville's* Balance, as Treasurer of the Navy, at the following Periods:

On the 31st <i>December</i>	1762	68,640	—	11 $\frac{3}{4}$
	1763	37,681	11	7 $\frac{3}{4}$
	1764	33,590	15	9 $\frac{3}{4}$
	1765	21,514	3	10 $\frac{3}{4}$
	1766	16,049	18	7 $\frac{3}{4}$
	1767	13,961	15	8 $\frac{3}{4}$
	1768	15,157	7	2 $\frac{1}{4}$
	1769	14,235	18	5 $\frac{1}{4}$
	1770	26,528	17	7 $\frac{1}{4}$
	1771	26,294	8	11 $\frac{3}{4}$
	1772	26,145	10	8 $\frac{3}{4}$
	1773	25,913	13	10 $\frac{3}{4}$
	1774	14,899	6	6
	1775	13,210	11	11
	1776	15,146	10	— $\frac{1}{2}$
	1777	12,360	7	8 $\frac{3}{4}$
On the 30th <i>September</i>	1780	12,360	3	4 $\frac{3}{4}$

GEO. SWAFFIELD.

24th *February*, 1781.N<sup>o</sup> 13.



## N° 13.

An ACCOUNT of the Balance remaining in the Hands of the Right Honourable Lord Viscount *Barrington*, at the End of every Year, since he ceased to be Treasurer of the Navy. Prepared in pursuance of a Requisition from the Commissioners of Public Accounts, dated 23d Instant, *viz.*

		£.	s.	d.
At the End of the Year	1765	49,798	4	6 $\frac{3}{4}$
	1766	31,201	2	1 $\frac{1}{4}$
	1767	20,448	19	11
	1768	19,938	18	8 $\frac{3}{4}$
	1769	18,940	2	9 $\frac{1}{4}$
	1770	22,974	2	4 $\frac{1}{4}$
	1771	15,788	6	10 $\frac{3}{4}$
	1772	13,574	17	10 $\frac{1}{4}$
	1773	13,112	2	2 $\frac{1}{4}$
	1774	14,599	2	2 $\frac{1}{4}$
	1775	14,134	14	11 $\frac{1}{4}$
	1776	14,134	14	11 $\frac{1}{4}$
	1777	14,026	6	7 $\frac{1}{4}$
	1778	13,766	11	2 $\frac{3}{4}$
	1779	13,763	7	1 $\frac{1}{4}$
	1780	13,027	8	7 $\frac{1}{4}$

26th February, 1781.

GEO. SWAFFIELD.

## N° 14.

An ACCOUNT of the Balance remaining in the Hands of the Right Honourable Lord Viscount *Howe*, at the End of every Year, since he ceased to be Treasurer of the Navy. Prepared in pursuance of a Requisition from the Commissioners of Public Accounts, dated the 23d Instant; *viz.*

		£.	s.	d.
At the End of the Year	1770	45,939	5	5
	1771	43,273	13	— $\frac{1}{2}$
	1772	39,679	18	— $\frac{1}{2}$
	1773	38,816	3	9 $\frac{1}{2}$
	1774	36,905	17	— $\frac{1}{4}$
	1775	36,070	2	2 $\frac{3}{4}$
	1776	35,899	12	4 $\frac{3}{4}$
	1777	29,151	3	10 $\frac{3}{4}$
	1778	29,133	9	4 $\frac{3}{4}$
	1779	23,130	13	7 $\frac{3}{4}$
	1780	18,133	—	2 $\frac{1}{4}$

26th February, 1781.

GEO. SWAFFIELD.

N° 15.



N<sup>o</sup> 15.

An ACCOUNT of the Balance remaining in the Hands of the late Right honourable Sir *Gilbert Elliot*, Baronet, at the End of every Year, since he ceased to be Treasurer of the Navy. Prepared in pursuance of a Requisition from the Commissioners of Public Accounts, dated the 23d Instant; viz.

	£.	s.	d.
At the End of the Year 1777	44,186	6	6 $\frac{3}{4}$
1778	30,088	13	9 $\frac{1}{2}$
1779	29,076	9	3
1780	29,488	7	— $\frac{1}{2}$

GEO. SWAFFIELD.

26th February 1781.

N<sup>o</sup> 16.

The EXAMINATION of the Right honourable Earl *Temple*; taken upon Oath, the 2d of *November* 1780.

HIS Lordship saith, That the Sum of Twelve thousand Three hundred and Sixty Pounds Three Shillings and Four Pence Three Farthings, mentioned in the Return made by him to the Board on the 13th of *October* last, is, to the best of his Knowledge and Belief, the whole Balance remaining in his Hands, as Personal Representative of the Right honourable *George Grenville*, as late Treasurer of the Navy.

That he knows of no other Public Services to which the Sum in his Hands is applicable, except the Services for which it was granted, and the Fees of passing the Accounts.

That it would be his most earnest Wish, to be allowed to pay it into the Exchequer, upon Two Months Notice, and having his *Quietus*.

NUGENT TEMPLE.

*Guy Carleton,*  
*T. Anguish,*  
*A. Piggett,*  
*Geo. Drummond.*



N<sup>o</sup> 17.

The EXAMINATION of the Right honourable Lord Viscount *Barrington*; taken upon Oath, the 7th of *November* 1780.

HIS Lordship saith, That the Sum of Thirteen thousand Seven hundred and Sixty-three Pounds Seven Shillings and One Penny Three Farthings, mentioned in the Return made by him to this Board upon the 21st *September* last, is, to the best of his Knowledge and Belief, the whole Balance then remaining in his Hands, as late Treasurer of the Navy.

That he knows of no other Public Service to which this Sum is applicable in his Hands, except the Services for which it was granted, and the Fees of passing his Accounts.

That he has no Objection to pay the Balance into the Exchequer, when he can do it consistent with his own Safety, as an Accountant to the Public.

BARRINGTON.

*T. Anguish,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*

N<sup>o</sup> 18.

The EXAMINATION of the Right honourable Lord Viscount *Howe*; taken upon Oath, the 9th of *November* 1780.

HIS Lordship saith, That the Sum of Twenty-three thousand One hundred and Six Pounds Eleven Shillings and Five Pence Three Farthings, mentioned in the Return made by him to this Board upon the 10th *August* last, is, to the best of his Knowledge and Belief, the whole Balance then remaining in his Hands as late Treasurer of the Navy.

That the above Balance is solely applicable to the Services specified in the said Return.

That he is ready to pay the above Balance into the Exchequer, when so required.

HOWE.

*T. Anguish,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond,*



N<sup>o</sup> 19.

The EXAMINATION of Sir *Gilbert Elliot*, Baronet; taken upon Oath, the 3d of *November* 1780.

**T**HIS Examinant saith, That the Sum of Twenty-seven thousand Five hundred and Sixty-three Pounds Sixteen Shillings and One Penny, mentioned in the Return made by his Direction to this Board on the 16th of *October* last, is, to the best of his Knowledge and Belief, the whole Balance of Public Money then remaining in his Hands, as the Personal Representative of the Right honourable Sir *Gilbert Elliot*, as late Treasurer of the Navy.

That he knows of no other Public Services to which this Sum is applicable in his Hands, except the Services for which it was granted and the Fees of passing his Accounts.

That he has no Objection to pay the Balance into the Exchequer, upon having his Quietus.

GILBERT ELLIOT.

*Guy Carleton,*  
*T. Anguish,*  
*Sam<sup>l</sup> Beachcroft,*  
*Geo. Drummond.*



## N° 20.

STATE of the Right honourable *Welbore Ellis's* Account, as

## Receipts and Payments in the Paymaster's

1780.				
August 1st.	To Balance of Account, dated 31st of July 1780	—	95,650	— 5½
3d.	To Cash received to pay Ships and carry on Recalls	—	40,000	— —
25th.	To Ditto	—	40,000	— —
29th.	To Ditto	—	40,000	— —
			215,650	— 5½

## IN THE CASHIER'S

1780.				
August 3d.	To Balance of Account, dated 31st July 1780	—	135,136	16 10½
	To Cash received at the Exchequer, on the Head of Wages, to pay Ships and carry on Recalls	—	40,000	— —
4th.	To Ditto, to pay Bills of Exchange and Imprests Victualling	—	17,000	— —
	to pay necessary Money, extra-necessary, and Contingencies	—	5,000	— —
7th.	To received at the Exchequer, to pay Three Months Course, ending 30th of September 1778, with Interest due thereon; viz.			
	On the Head of Wear and Tear	— 435,640	— —	
	Wages	— 42,259	3 4	
	Transports	— 129,770	— —	
	Victualling	— 311,744	— —	
			919 413	3 4
	£. 600,000 — — In Exchequer Bills.			
	319,413 3 4 In Money.			
			919 413	3 4
August 10th.	To Cash received at the Exchequer, on the Head of Wear and Tear, to pay Imprests and Bills of Exchange	—	36,000	— —
14th.	To Cash of fundries, towards clearing Imprests	—	44	10 1
	To fundry Abatements out of perfect Bills	—	246	8 2
	To fundry Abatements and Bills taken in to clear Imprests	—	87,394	18 2
	Carried forward	— £.	1,240,235	16 7½



Treasurer of the Navy, for the Month of *August* 1780.Branch, between the 1<sup>st</sup> and 31<sup>st</sup> *August* 1780.

1780. <i>August</i> .	By Cash paid for Wages this Month	—	—	67,123	16	3 $\frac{1}{4}$
	Yards	—	—	30,824	6	2
	Half Pay	—	—	1,177	4	3
				99,125	6	8 $\frac{1}{4}$
	Balance 31 <sup>st</sup> <i>August</i> 1780	—	—	116,524	13	9 $\frac{1}{2}$
				215,650	—	5 $\frac{1}{2}$
	For Wages	—	110,281	7	9	
	Yards	—	1,290	4	4	
	Half Pay	—	4,805	8	2 $\frac{1}{2}$	
	Bounty to Chaplains	—	147	13	6	
			116,524	13	9 $\frac{1}{2}$	

R A N C H.

1780. <i>August</i> .	By Perfect Bills paid	—	—	594,174	15	10
	By Imprest Bills paid	—	—	157,910	2	6
				752,084	18	4
	By Perfect Bills, Sick and Hurt, paid		13,762	15	5	
	By Imprest Bills, Sick and Hurt, paid		19,950	2	7	
				33,712	18	—
3d.	By Cash issued to the Paymaster, on the Head of Wages, to pay Ships and carry on Recalls	—	—	40,000	—	—
4th.	By Cash issued to Mr. <i>Swoffield</i> , on the Head of Victualling, to pay Bills of Exchange and Imprests	—	—	17,000	—	—
	By Ditto to D <sup>o</sup> , for necessary, extra-necessary Money, and Contingencies	—	—	5,000	—	—
7th.	By issued to D <sup>o</sup> , on the Head of Victualling, to pay Three Months Course, ending 30th <i>September</i> 1778, with Interest due thereon	—	—	311,744	—	—
	Carried forward	—	—	1,159,541	16	4
	£. 204,000	—	—	In Exchequer Bills.		
	107,744	—	—	In Money.		
	311,744	—	—			



		Brought forward — £.	1,240,235 16 7½
1780. August 19th.	To Cash received at the Exchequer for the following Services :		
	To be impressed to <i>Gabriel Steward</i> , Paymaster of Marines	6,000	
	On the Head of Wear and Tear.		
	To pay Fees at the Exchequer, and other Contingencies of the Pay Office	3,000	
	On the Head of Wages.		
	To pay Flag Pay, Bounty Money, &c.	15,000	
	To pay Bills for Pilotage	2,000	
	To pay for Subsistence of <i>French</i> Officers and Seamen	8,000	
		25,000	
25th.	To received at the Exchequer, to pay Ships and carry on Recalls		34,000 — —
29th.	To received at the Exchequer, to pay Ships and carry on Recalls		40,000 — —
31st.	To Cash received of fundries towards clearing Imprests		276 — 7
	To Cash received of fundries for new and old Stores		2,819 17 10
	To sundry Abatements out of perfect Bills		122 6 6
	To sundry Abatements and Bills taken in to clear Imprests		35,059 15 2
		£.	1,392,513 16 8½

## IN THE VICTUALLING

1780. August.	To Balance of Account, dated 31st July 1780			60,579 11 3½
4.	To Cash received at the Exchequer, to pay Bills of Exchange and Imprests			17,000 — —
	To D <sup>o</sup> received at D <sup>o</sup> , to pay necessary, extra-necessary Money and Contingencies			5,000 — —
7th.	To received at the Exchequer in Exchequer Bills			£. 204,000 — —
	in Money 107,744			— —
	To pay three Months Courfe, ending 30th September 1778, with Interest due thereon			311,744 — —
31st.	To Cash received of fundries for old Stores, Offall, &c. sold			4,925 13 1½
	To sundry Abatements out of perfect Bills			123 18 6½
	To sundry Abatements, and Bills taken in to clear Imprests			29,302 19 10
		£.		428,676 2 9½



# APPENDIX, N° 20.

35

	Brought forward	—	£.	1,159,541	16	4
1780. August 25th.	By issued to the Paymaster, to pay Ships and carry on Recalls	—		40,000	—	—
29th.	By issued to D°, to pay Ships and carry on Recalls	—		40,000	—	—
	Balance	—		152,972	—	4½
			£.	1,392,513	16	8½

Whereof				
In the Bank	—	117,429	11	5
Money and Premiums	—	4,077	5	2
Mr. Slade's Hands	—	25,738	7	6¼
Exchequer Fees	—	5,726	16	3
		£.	152,972	— 4½

## BRANCH.

1780. August.	By paid perfect Bills, &c.	—		349,022	5	8
	By paid to Purfers of His Majesty's Ships in Ordinary, on Quarterly Bills assigned for Payment	—		208	19	7
				349,231	5	3
	Balance	—		79,444	17	6¾
			£.	428,676	2	9¾

Remaining				
In the Hands of Right hon <sup>ble</sup> Welbore Ellis	—	—	49,549	15 3
D° of Mr. Swaffield	—	—	29,895	2 3¼
			79,444	17 6¾
Balance of the Pay Branch	—	—	116,524	13 9½
of the Cashier's D°	—	—	152,972	— 4¼
of the Victualling D°	—	—	79,444	17 6¾
Total Balance	—	£.	348,941	11 9



N<sup>o</sup> 21.

The EXAMINATION of the Right Honourable *Welbore Ellis*,  
Treasurer of the Navy; taken upon Oath, the 8th and 10th of *November* 1780.

**T**HIS Examinant saith, That all Sums of Money received by the Treasurer of the Navy from the Exchequer, are issued to him under distinct Heads of Services, and that he is strictly forbid, by his Instructions, to transfer Sums issued on one Head of Service to any other Head of Service; if the Sum granted for one Service be nearly exhausted, a Supply for that Service must be procured, though he has large Sums in his Hands under other Heads of Services.

That no Demand on the Treasury moves originally from the Treasurer of the Navy, independent of the Navy, Victualling, and Sick and Hurt Boards, except the Sums requisite for the Payment of Exchequer Fees, and other Contingencies at the Pay Office.

When the Sum received for any other particular Head of Service is nearly exhausted, a Letter comes from the Navy, Victualling, or Sick and Hurt Boards, each for their respective Departments, to the Treasurer, requiring him to present a Memorial to the Lords of the Treasury, specifying the Sums required, distinguished under particular Heads of Services; that thereupon a Memorial is drawn up, according to the exact Words of the Letter, and, together with the Letter, is presented by the Paymaster to the Treasury; who direct the Issue exactly in the Form of the Memorial.

That the Paymaster, on the Receipt of the Money, immediately certifies the Whole to the Navy Board; and the respective Parts which regard the Victualling and Sick and Hurt Boards, to them also.

That the Navy Board has full Knowledge of the Receipt and Expenditure of the Money in the Hands of the Treasurer; of the Receipt, by these Certificates; of the Expenditure, by their own Books, in which are entered every Bill, Order, or Assignment, given on the Treasurer for Payment, under the respective Heads of Service; and by the Accounts which the Treasurer transmits to the Navy Board once a Fortnight, on the Head of Victualling and Cashier's Branch, and once a Month on the Pay Branch. These Accounts are compared with, and must agree exactly with their own Books; and from thence must appear the Balances on each respective Head of Service.

That he does not know of any Rule which governs the Navy Board in their Direction to him to apply to the Treasury for Money, except their Knowledge of the actual or approaching Services, and of the exact State of the Balance in his Hands under each Head.

That, upon Application to the Lords of the Treasury for a Supply of Money, they do not, to his Knowledge, examine into the State of the Balance in the Hands of the Treasurer; but he is informed, and believes, that they have an exact Account of it, by the Means of a Paper transmitted Monthly from the Navy Board, containing an Account of the Cash  
received



received by the Treasurer, and the Assignments made upon him by the several Boards for Payment.

That, to the best of his Knowledge and Belief, the several Sums of One hundred and Sixteen thousand Five hundred and Twenty-four Pounds Thirteen Shillings and Nine Pence Halfpenny, in the Paymaster's Branch; of One hundred and Fifty-two thousand Nine hundred and Seventy-two Pounds and Four Pence Three Farthings, in the Cashier's Branch; and of Seventy-nine thousand Four hundred and Forty-four Pounds Seventeen Shillings and Six Pence Three Farthings, in the Victualling Branch; making together Three hundred and Forty-eight thousand Nine hundred and Forty-one Pounds Eleven Shillings and Nine Pence, mentioned in the Returns made by his Order to this Board on the 31st of *August* last, was the whole Balance for which he was then accountable to the Public as Treasurer of the Navy.

That of this Balance, the Sum of Twenty thousand Two hundred and Two Pounds Seventeen Shillings and Eleven Pence Farthing was in the Hands of Mr. *Taylor*, Pay Clerk at *Portsmouth*; the Sum of Thirty-seven thousand and Sixty-one Pounds Fifteen Shillings and Seven Pence, in the Hands of Mr. *Lynch*, Pay Clerk at *Plymouth*; and the Sum of Three thousand Eight hundred and Five Pounds Thirteen Shillings and Four Pence Halfpenny, in the Hands of Mr. *Malpas*, Pay Clerk at *Chatham*; which Sums were, at that Time, Balances remaining in their Hands of fundry Payments ordered by the Navy Board for the Use of those Ports: That there was in the Hands of Mr. *Jellicoe*, Six thousand One hundred and Twenty-four Pounds Six Shillings and Seven Pence Three Farthings, for the Purpose of paying Wages, Ships, and Recalls; in the Hands of Mr. *Slade*, Twenty-five thousand Seven hundred and Thirty-eight Pounds Seven Shillings and Six Pence Three Farthings, and Four thousand and Seventy-seven Pounds Five Shillings and Two Pence, in Money and Premiums, making together Twenty-nine thousand Eight hundred and Fifteen Pounds Twelve Shillings and Eight Pence Three Farthings, for the Purpose of carrying on the Payments of Three Months Course of the Navy and other Bills; in the Hands of Mr. *Swaffield*, Twenty-nine thousand Eight hundred and Ninety-five Pounds Two Shillings and Three Pence Three Farthings, for the Purpose of carrying on the Payments of Three Months Course of the Victualling and other Bills; which were the Reasons why such large Sums were permitted at that Time to be in their Hands: And in the Hands of Mr. *Douglas*, Five thousand Seven hundred and Twenty-six Pounds Sixteen Shillings and Three Pence, for carrying on the Payments of Exchequer Fees and Contingencies: Which Sums, amounting together to the Sum of One hundred and Thirty-two thousand Six hundred and Thirty-two Pounds Four Shillings and Ten Pence, reduces the above Balance to Two hundred and Sixteen thousand Three hundred and Nine Pounds Six Shillings and Eleven Pence.

That this Balance is only applicable, in his Hands, to the respective Services for which it was issued.

That, in his Issues of Money to the Chief Clerks in the different Branches, to carry on the current Services, he is guided by their Requisition; which, in the Cashier and Victualling Branches, is formed upon the Amount of the daily assigned Lists, transmitted from the different Boards to the respective

K

Departments



Departments in the Treasurer's Office ; which Lists contain a particular Account of all Bills assigned on that Day for Payment ; and in the Pay Branch, by a Conjecture formed of the Demands which may probably be made for paying of Ships, carrying on Recalls, Payment of the Yards, and of Half Pay.

That Bills assigned by the several Boards, in their respective Departments, upon the Treasurer of the Navy for Payment, are not always presented to him immediately after such Assignment ; on the contrary, they are frequently, by the various Accidents of Death, Litigation, Trusts, and Executorships, the Absence or Convenience of the Proprietors, not presented for Payment until a considerable Length of Time afterwards.

That he does not know what Part of the above Balance of Two hundred and Sixteen thousand Three hundred and Nine Pounds Six Shillings and Eleven Pence had been assigned by the several Boards for Payment on the 31<sup>st</sup> of *August* last ; but that, by the Monthly Certificate sent by the Navy Board to the Treasury for that Month, it will appear what Assignments had been made, and of what Parts that Balance is compounded.

W. ELLIS.

*Guy Carleton,  
T. Anguish,  
A. Piggott,  
Rich<sup>d</sup> Neave,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*



N<sup>o</sup> 22.

The EXAMINATION of *Timothy Brett*, Esquire, One of the Commissioners of the Navy, and Comptroller of the Treasurer of the Navy's Accounts; taken upon Oath, the 29th and 30th of *November* 1780.

THIS Examinant saith, That he is Comptroller of the Treasurer of the Navy's Accounts.

That the Navy Board transmit every Month to the Treasury a Certificate of the Receipts and Payments by the Treasurer of the Navy, under the respective Heads of Services.

That the Victualling and Sick and Hurt Boards send the like Accounts to the Navy Board, which they include in their Certificate, to the Intent the Treasury may have full Knowledge of the Sums, under their several Heads, in the Hands of the Treasurer of the Navy. The Navy Board has the same Knowledge, from the Certificate sent them by the Treasurer every Fortnight.

That the Navy Board desire the Treasurer to apply to the Treasury for such Sums, and for such Services, and at such Times, as they, from their Knowledge of the Demands for those Services, judge will be wanted.

That the Difference between the Treasurer's Balance and the Navy Board Balance, in the Hands of the Treasurer, on the 31st *August* last, in the Cashier's Branch, arises from Bills assigned by the Navy Board upon him for Payment, and not presented to him.

That upon the Back of every Bill assigned upon the Treasurer for Payment, is indorsed out of what Fund it is to be paid.

That in the Cashier's Branch, Assignments are continually making by the Navy and Sick and Hurt Boards, for Payments out of the several Funds which constitute the Balance appearing to be in the Treasurer's Hands in that Branch; and in the Pay Branch, the Navy Board are continually making Assignments of Tickets for Payments, and directing Payments of Ships, for which there were open, on the 31st of *August*, Eight hundred Books and upwards.

That Part of the Fund of Old Stores is appropriated for certain Payments, and the Navy Board reduces the Remainder, from Time to Time, by their Assignments, as they in their Discretion think proper.

That as to the Sum of Thirty-six thousand Pounds, which appears to be received in the Cashier's Branch on the 10th of *August*, and no Part of it to be paid away in that Month, the Treasury was applied to for that Sum on the 8th, and issued it upon the 10th; whereas it frequently happens that the Sum is not issued until Eight or Ten Days after it is applied for;  
and



and it appears that in the next Month this whole Sum, and Seventeen thousand Eight hundred Pounds and upwards of another Sum of Thirty-six thousand Pounds, was paid away for the same Service.

T. B R E T T.

*Guy Carleton,  
T. Anguish,  
A. Piggott,  
Sam<sup>l</sup> Beachcroft,  
Geo. Drummond.*



## N° 23.

The EXAMINATION of *John Slade*, Esquire; One of the Commissioners of the Victualling Office; taken upon Oath, the 5th of December 1780.

THIS Examinant saith, That the Difference between the Treasurer's Balance and the Victualling Board Balance, in the Hands of the Treasurer, on the 31st *August* last, in the Victualling Branch, arises from Bills assigned by the Victualling Board upon him for Payment, and not presented to him; they are outstanding Bills, payable at Sight, remaining in the Hands of the Proprietors.

The Treasurer never asks for Money, in the Victualling Branch, but by Direction of the Victualling Board; when the Comptroller of the Treasurer's Accounts finds a Fund nearly exhausted, he informs the Board of it, and, in Consequence of that Information, they direct the Treasurer to solicit a Supply for that Fund.

The Sums received by the Treasurer, are kept under a Variety of Heads of Service; the Bills assigned under these Heads of Service are kept quite distinct, and Bills under one Head of Service are never assigned upon a Fund under another Head of Service, except in the Case of old Stores, upon which Fund Bills under any other Head are assigned, according as they may be wanted. The Fund of old Stores arises from the Sale of decayed Stores in the Victualling Branch, and the Board directs the Treasurer to receive from the Purchasers the Sums those Stores are sold for.

As to the Sum of Seventeen thousand Pounds to pay Imprest and Bills of Exchange, appearing in the Navy Certificate to have been obtained on the 4th of *August*, and no Part of it exhausted at the End of the Month, it appears from the Account of the Chief Clerk of the Comptroller, that this Sum was applied for on the 31st of *July*, and received so soon after as the 4th of *August*, whereas the Treasury frequently do not issue the Sum applied for until Ten Days or a Fortnight afterwards. When that Sum was applied for, Bills of Exchange to that Amount, or thereabouts, had been presented to and accepted by the Board; and it appears that a great Part of them were paid the Beginning of *September*. Bills of Exchange are presented to the Board every Day for Acceptance.

J. S L A D E.

*Guy Carleton,*  
*T. Anguish,*  
*A. Piggott,*  
*Geo. Drummond.*



## N° 24.

The EXAMINATION of *John Bell*, Esquire, One of the Commissioners of the Sick and Hurt Office; taken upon Oath, 1st December 1780.

**T**HIS Examinant faith, That when a Supply of Money is wanted for the Service of the Sick and Hurt Office, the Board, by Letter, desire the Treasurer of the Navy to apply to the Treasury for such a Sum as they, to the best of their Judgments, think will be wanted under each particular Head of Service, which Sums they endeavour to render as small as possible; out of these Sums the Board assign Bills upon the Treasurer for Payment, which Bills are payable at Sight, and it is directed upon each Bill out of what Sum it is to be paid. Each Head of Service is kept as distinct as possible, both as to the Bills assigned, and the Funds out of which they are to be paid

The Board takes Care that the Treasurer has constantly in his Hands a Sum, in each Branch of Service, sufficient to answer the probable Demands upon him for that Branch.

J. B E L L.

*Guy Carleton,  
T. Anguish,  
A. Piggott,  
Rich<sup>d</sup> Neave,  
Geo. Drummond.*



P. P. H. N. D. I. K. N. 15.

No. 25.

It is hereby declared that the following is the true and correct copy of the original as the same appears in the records of the Court of the County of ... State of ... and is to be used as evidence in all cases where the same may be required.



Navy Office, } An ACCOUNT of the Monies certified by the Treasurer of the Navy to be received on  
 31<sup>st</sup> August 1780. } Paymaster, with the Assignments of Bills ordered by the said Board to be paid; and also the  
 for the Service thereof, between the 1<sup>st</sup> and 31<sup>st</sup> August 1780, in the Treasurership of the

	The Treasurer Dr.	Wear and Tear, and other Ser- vices.	Ordinary.	Wages.	Victuals.	Total.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1780. July 31 <sup>st</sup> .	To Balance then remaining — —	46,449 18 3	4,752 19 7	54,190 4 9	— — —	105,393 2 7	1 <sup>st</sup> Aug
August 3 <sup>d</sup> .	To received at His Majesty's Exchequer, in Money, out of the Sinking Fund, to pay Ships and carry on Recalls — —	— — —	— — —	40,000 — —	— — —	40,000 — —	
4 <sup>th</sup> .	To received at His D <sup>o</sup> , out of D <sup>o</sup> ; viz. To pay Bills of Exchange and Imprest — —	— — —	— — —	— — —	17,000 — —	} 22,000 — —	
	To pay necessary Money, &c. — —	— — —	— — —	— — —	5,000 — —		
7.	To received at D <sup>o</sup> , out of several Funds; viz. To pay 3 Months Course, ending 30 <sup>th</sup> September 1778, with Interest due thereon; viz. — — —	435,640 — —	— — —	42,259 3 4	311,744 — —	} 919,413 3 4	
	Transports — — —	129,770 — —	— — —	— — —	— — —		
10 <sup>th</sup> .	To received at D <sup>o</sup> out of the Sinking Fund, to Imprest, and Bills of Exchange — —	36,000 — —	— — —	— — —	— — —	36,000 — —	
14 <sup>th</sup> .	To Cash received to clear Imprest; viz. Lieut. Mark Robinson — £. 28 11 6 Capt. Sir Thomas Rich — 4 19 6 Lieut. F. E. Davies — 10 19 1	— — —	— — —	44 10 1	— — —	44 10 1	
19 <sup>th</sup> .	To received at His Majesty's Exchequer, in Money, out of the Sinking Fund, Anno 1780; viz. To be imprested to Gabriel Steward, Esquire, Paymaster of Marines, to defray his Payments for last Month To pay Fees at the Exchequer, and other Contingencies of the Pay Office — — —	— — —	— — —	6,000 — —	} — — —	} 34,000 — —	
	To pay Flag Pay, Bounty, &c. — —	3,000 — —	— — —	15,000 — —			
	To pay Bills for Pilotage — —	— — —	— — —	2,000 — —			
	To pay for Subsistence of French Officers and Seamen detained in England — — —	— — —	— — —	8,000 — —			
25 <sup>th</sup> .	To received at D <sup>o</sup> out of D <sup>o</sup> ; viz. To pay Ships and carry on Recalls — —	— — —	— — —	40,000 — —	— — —	40,000 — —	
29 <sup>th</sup> .	To received at D <sup>o</sup> out of Contributions to Annuities, Anno 1780; viz. To pay Ships and carry on Recalls — —	— — —	— — —	40,000 — —	— — —	40,000 — —	
31 <sup>st</sup> .	To Cash received to clear Imprest; viz. Lieut. Rob <sup>t</sup> Basden — £. 47 9 2 — Henry Gammon — 2 10 10 Capt. Tho <sup>s</sup> Durell — 224 19 11 — Ar Twyman — 1 — —	— — —	— — —	276 — 7	— — —	276 — 7	
	To received of Capt. Tho <sup>s</sup> Braithwaite, for a Coil of 2-Inch Rope, supplied to the Hampton Packet by His Majesty's Ship Crescent, as per Letter, 23 <sup>d</sup> June 1780 — — —	2 19 2	— — —	— — —	— — —	2 19 2	
	To received of the Clerk of the Checque at Portsmouth, for Value of old Naval Stores sold at that Place, as per Letter, dated 25 <sup>th</sup> July 1780 — — —	2,484 4 1	— — —	— — —	— — —	2,484 4 1	
	To received of James Mather, being for Materials and Workmanship performed on the True Briton, A. S. as per Board's Letter, 4 <sup>th</sup> Instant — —	332 14 7	— — —	— — —	— — —	332 14 7	
	£.	653,679 16 1	4,752 19 7	247,769 18 9	333,744 — —	1,239,946 14 5	



25.  
red out of the Exchequer, and otherwise, according to the Certificates transmitted to the Navy Board by his  
to the Monies certified to be paid to his Paymaster for Payment of Wages, and to his Cashier of the Victualling,  
of the Right honourable *Welbore Ellis*.

		Per Contra C <sup>t</sup> .	Wear and Tear, and other Ser- vices.	Ordinary.	Wages.	Victuals.	Total.
d.	1780.		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
7	Aug. 4th.	By Bills assigned this Month — —	596,859 12 3	1,132 6 —	66,964 12 11	— — —	664,956 11 2
		By issued to Mr. <i>Swaffield</i> ; viz.					
		To pay Bills of Exchange and Im- prests — — —	— — —	— — —	— — —	17,000 — —	} 22,000 — —
		To pay necessary Money, &c. — —	— — —	— — —	— — —	5,000 — —	
		By issued to the Paymaster, viz.					
		To pay Ships and carry on Recalls —	— — —	— — —	40,000 — —	— — —	40,000 — —
	7th.	By issued to Mr. <i>Swaffield</i> ; viz.					
		To pay Three Months Course, end- ing 30th September 1778, with In- terest — — —	— — —	— — —	— — —	311,744 — —	311,744 — —
	25th.	By issued to the Paymaster; viz.					
		To pay Ships and carry on Recalls —	— — —	— — —	40,000 — —	— — —	40,000 — —
	29th.	By issued to D <sup>o</sup> ; viz.					
		To pay Ships and carry on Recalls —	— — —	— — —	40,000 — —	— — —	40,000 — —
		To Bills assigned by the Commissioners for Sick and Hurt Seamen, as by Cer- tificates received from that Office; viz.					
		Sick and Hurt Cer- } £. tificates — — — } 13,108 2 10					
		French and British } Prisoners — — — } 12,008 15 4					
		Spanish D <sup>o</sup> — — — } 4,451 11 10					
		Rebel D <sup>o</sup> — — — } 796 4 8					
			— — —	— — —	30,364 14 8	— — —	30,364 14 8
		Balance remaining	596,859 12 3 56,820 3 10	1,132 6 — 3,620 13 7	217,329 7 7 30,440 11 2	333,744 — — — — —	1,149,065 5 10 90,881 8 7
		£. 653,679 16 1		4,752 19 7	247,769 18 9	333,744 — —	1,239,946 14 5

Mem<sup>dm</sup>.

The aforefaid Balance consists of the Particulars following :

£.	s.	d.					
9,238	9	6 <sup>1</sup> / <sub>4</sub>	For old Stores				
1,408	12	2	For Stores spared to Merchant Ships				
1,241	9	8 <sup>1</sup> / <sub>4</sub>	For Neutral old Stores				
2,726	16	3	Part of £. 3,000, received 23d August 1779, out of Exchequer Bills granted 79 and charged				
			on 1780.			Anno 1779	} Exchequer Fees.
3,000	—	—	Received 19th D <sup>o</sup> 1780, out of the Sinking Fund			Anno 1780	
1,373	7	6	Part of £. 435,640, 7th D <sup>o</sup> , out of several Funds			Anno 1780, Course	} Pilotage
476	14	4	Part of £. 129,770, 7th D <sup>o</sup> , out of D <sup>o</sup>			Anno 1780, Transports	
179	1	1	Part of £. 20,000, 3d June, out of Contributions to Annuities			Anno 1780, Neutral Ships	
1,175	13	3 <sup>1</sup> / <sub>4</sub>	Part of £. 36,000, 6th July, out of D <sup>o</sup>			Anno 1780	} Bills of Exchange
36,000	—	—	Received 10th August, out of the Sinking Fund			Anno 1780	
56,820	3	10					
1,860	7	4	Part of £. 15,000, received 19th May 1780, out of D <sup>o</sup>			Anno 1780, Pensions	
1,760	6	3	Part of £. 10,000, 17th June, out of D <sup>o</sup>			Anno 1780, Salary	
3,620	13	7					
994	1	6	For clearing Imprest.				
14,061	—	6	Part of £. 15,000, received 19th August 1780, out of the Sinking Fund			Anno 1780, Flag Pay, &c.	
1,078	8	4	Part of £. 2,000, 28th July, out of D <sup>o</sup>			Anno 1780	} Pilotage
2,000	—	—	Received 19th August, out of D <sup>o</sup>			Anno 1780	
349	—	5	Part of £. 42,259 3. 4. 7th D <sup>o</sup> , out of several Funds			Anno 1780, Slops	
151	13	6	Part of £. 1000, reserved out of £. 40,000, 13 July 1780, of Ditto			Anno 1780, Travelling Charges	
			S I C K and H U R T.				
94	14	7	For clearing Imprest.				
1	7	5	Part of £. 670, 21st March 1780, out of Exchequer Bills, on the Malt Duty			Anno 1780	} Salary
670	—	—	Received 17th June, out of Contributions to Annuities			Anno 1780	
2,767	7	—	Part of £. 15,000, 29th July, out of the Sinking Fund			Anno 1780, Medicines	
2,657	5	11	Part of £. 8,000, 19th August, out of D <sup>o</sup>			Anno 1780, French	} Prisoners.
4,900	14	2	Part of £. 8,000, 8th July, out of Contributions to Annuities			Anno 1780, Spanish	
175	4	11	Part of £. 1,000, 8th D <sup>o</sup> , out of D <sup>o</sup>			Anno 1780, Rebel	
539	12	11	For old Stores				
30,440	11	2					

Cba<sup>t</sup> Middleton, J. Williams, T. Brett, Geo. Marsh.



Navy Office, } An ACCOUNT of the Money certified by the  
 31st August 1780. } Assignment of Bills from the Navy Board, and Wages  
 mentioned in his Certificate thereof, between the

Whereby he is				D <sup>r</sup>		
				£.	s.	d.
1780.						
July 31st.	To Balance then remaining	—	—	95,650	—	5 $\frac{3}{4}$
August 3d.	To Cash received, to pay Ships and					
	carry on Recalls	—	—	40,000	—	—
25th.	To D <sup>r</sup>	—	—	40,000	—	—
29th.	To D <sup>r</sup>	—	—	40,000	—	—
				£.	215,650	— 5 $\frac{3}{4}$



## 45

[illegible]

Of the above Balance remains	}	£. 110,281	7	9
for Wages —				
Yards —		1,290	4	4
Half Pay —		4,805	8	2 <sup>1</sup> / <sub>2</sub>
Bounty to Chaplains —		147	13	6
		<hr/>		
		£. 116,524	13	9 <sup>1</sup> / <sub>2</sub>

Chas Middleton, J. Williams, T. Brett, Geo. Marsh.

M

## Navy



Navy Office, } An ACCOUNT of the Monies certified by the  
 31st August 1780. } from the Paymaster, or otherwise; with the Payments  
 Victualling, between the 1st and 31st of August

The Treasurer,		Dr		
		£.	s.	d.
1780.				
August 1st.	To Balance of the preceding Account —	33,773	5	4 <sup>1</sup> / <sub>2</sub>
	To received of <i>William Painter</i> , for Sweepings sold by him between 1st July and 30th September 1779 — —		1	16 —
2d.	D <sup>o</sup> of <i>James Young</i> , for Chips, sold between 1st July and 30th September 1779 — —		4	6 2
	D <sup>o</sup> of <i>Charles Frankland</i> , for Grains, D <sup>o</sup> and D <sup>o</sup> — —		210	16 6
4th.	Received in Money out of the Sinking Fund, Anno 1780 — —			
	——— to pay Bills of Exchange and Imprests — — £. 17,000 — —			
	——— to pay necessary, and extra-necessary Money, and Contingencies — — 5,000 — —			
			22,000	— —
7th.	Received in Exchequer Bills for the Service of the Year 1780, and charged upon the First Supplies to be granted for the Year 1781 — — £. 204,000 — —			
	In Money out of the Sinking Fund, Anno 1780 — — 107,744 — —			
			311,744	— —
	To pay Three Months Course, ending 30th September 1778, with Interest due thereon			
11th.	To received of fundry Persons for old Staves, &c. sold by Public Sale, between 3d December 1778 and 30th September 1779 — — —			
			4,708	14 5 <sup>1</sup> / <sub>2</sub>
30th.	To received of <i>John Knowls</i> , of His Majesty's hired Transport <i>Admonition</i> , he being so much Debtor in the Balance of his Account for victualling Soldiers between 18th February 1775 and 18th January 1779 — — —			
			81	— 11
	To over assigned, 5th July 1780 — —		34	— —
		£.	372,557	19 5 <sup>1</sup> / <sub>2</sub>



Treasurer of the Navy's Cashier for the Victualling, to be received by him made by him pursuant to the Warrants of the Commissioners of the 1780.

Per Contra,			Cr		
	£.	s. d.		£.	s. d.
By perfect Bills assigned in this Month	—	—		314,027	14 1½
By Bills of Exchange and Imprests D°	—	—		5,220	6 —
Balance	—	—		53,309	19 3¾
	£.			372,557	19 5¼
The aforefaid Balance remains out of the following Funds; viz.					
1,000	—	—	Received 1st July 1779, in Money, out of Contributions to Annuities Anno 1779, to pay short Allowance	£.	450 — —
19,158	6	11	Received 15th June 1780, out of D° Fund Anno 1780, to pay Officers, Labourers, &c.	366	4 4
61,000	—	—	Received 24th May 1780, out of D° Fund, to pay Bills of Exchange, &c.	34	— —
19,500	—	—	Received 5th July 1780, out of D°, to pay D°	2,813	9 7¼
12,000	—	—	Received 5th July 1780, out of D°, to pay necessary Money	3,024	12 3
17,000	—	—	Received 4th August 1780, out of the Sinking Fund Anno 1780, to pay Bills of Exchange, &c.	17,000	— —
5,000	—	—	Received 4th August 1780, out of D°, to pay necessary Money	5,000	— —
311,744	—	—	Received 7th August 1780, in Money and Exchequer Bills, to pay Bills in Course	2,689	8 —¾
21,932	5	—¾	Received of Mr. Oakes and others, being Old Store Money	21,932	5 —¾
				£.	53,309 19 3¾

Cba: Middleton, J. Williams, T. Brett. Geo. Marsh.



N<sup>o</sup> 26.

A STATE and Disposition of the Balance in the Hands of the Right honourable *Welbore Ellis*, as Treasurer of the Navy, upon the 31<sup>st</sup> of August 1780.

Branch.	Treasurer's Balance.	Navy Board Balance.	Branch.			
In the Pay Branch	116,524 13 9 $\frac{1}{2}$	116,524 13 9 $\frac{1}{2}$	In the Pay Branch.		20,202 17 11 $\frac{1}{4}$	
In the Cashier's	152,972 — 4 $\frac{3}{4}$	90,881 8 7	At the following Ports, pursuant to Orders of the Navy Board.		37,061 15 7	
In the Victualling	79,444 17 6 $\frac{3}{4}$	53,309 19 3 $\frac{3}{4}$	At <i>Portsmouth</i>	— —	3,805 13 4 $\frac{1}{2}$	
			At <i>Plymouth</i>	— —	6,124 6 7 $\frac{1}{4}$	
			At <i>Chatham</i>	— —		
	348,941 11 9	260,716 1 8 $\frac{1}{4}$	In Mr. <i>Jellicoe's</i> Hands, <i>London</i> , to pay Ships			67,194 13 6 $\frac{1}{2}$
Difference	— —	88,225 10 — $\frac{3}{4}$				
	£.		In the Cashier's.			
			Difference between the Treasurer's and the Navy Board Balance		62,090 11 9 $\frac{1}{4}$	
			In the Hands of Mr. <i>Slade</i> , to pay the Course And under the Head of Money and Premiums		25,738 7 6 $\frac{3}{4}$	
			In the Hands of Mr. <i>Douglas</i> , under the Head of Exchequer Fees, &c.		4,077 5 2	
					5,726 16 3	
						97,633 — 9 $\frac{1}{2}$
			In the Victualling.			
			Difference between the Treasurer's and the Navy Board Balance		26,134 18 3	
			In the Hands of Mr. <i>Swafield</i> , to pay the Course		29,895 2 3 $\frac{3}{4}$	
						56,030 — 6 $\frac{1}{2}$
			Balance in the Treasurer's Hands, under various Heads of Services			220,857 14 10 $\frac{1}{2}$
						128,083 16 10 $\frac{1}{2}$
						£. 348,941 11 9







N<sup>o</sup> 27.STATE of the Right honourable *Welbore Ellis's* Account,

## Receipts and Payments in the Paymaster's

1780.			
Sept. 1st.	To Balance of Account, dated 31st <i>August</i> 1780	—	116,524 13 9½
20th.	To Cash received to pay Ships and carry on Recalls	—	40,000 — —
	To D <sup>o</sup> to pay One Quarter's Wages to the Yards, ending 30th <i>June</i> 1780	— — —	126,700 — —
			283,224 13 9½

## IN THE CASHIER'S

1780.			
Sept. 1st.	To Balance of Account, dated 31st <i>August</i> 1780	—	152,972 — 4½
	To Cash received at the Exchequer, for the Services following:		
	On the Head of Wear and Tear.		
	To pay the Agents for neutral Ships, for Value of <i>£</i> . their Cargoes, and Expences of their Detention 10,000	— —	
	On the Head of Wages.		
	To pay for Medicines, Bedding, Provisions for Hospitals, and Hospital Ships	— — 15,000 — —	
	To pay for Subsistence, &c. of <i>French</i> Officers and Seamen de- tained in <i>England</i>	— — 5,000 — —	
	To pay for Subsistence, &c. of Rebel Prisoners	— — 1,500 — —	
		21,500 — —	
11th.	To Cash received of fundries, towards clearing Imprests	—	31,500 — —
	To Cash received for Stores sold	—	14 2 —
	To fundry Abatements and Bills taken in to clear Imprests	—	134 12 3
			9,065 16 1½
15th.	To received at the Exchequer, for the Services following:		
	To pay Part of Three Months Course, ending 31st <i>December</i> 1778, with Interest due thereon; viz.		
	On the Head of Wear and Tear, Transports, } Wages } 572,754 9 1¼		
	Victualling } 308,050 — —		
			880,804 9 1¼
	<i>£</i> . 250,000 — — In Exchequer Bills.		
	630,796 18 6¼ In Money.		
	7 10 7 Out of Duty on Gum <i>Senega</i> .		
	<i>£</i> . 880,804 9 1¼		
20th.	To Cash received at the Exchequer, for the Services following; viz.		
	To pay in full Three Months Course, ending 31st <i>December</i> 1778, with Interest due thereon;		
	On the Head of Wear and Tear, } Transports, Wa- } 64,645 10 10¾		
	ges } — —		
	Victualling } 34,750 — —		
		99,395 10 10¾	
	Carried forward	—	1,074,490 19 10½



as Treasurer of the Navy, for the Month of *September* 1780.

Branch, between the 1<sup>st</sup> and 30<sup>th</sup> *September* 1780.

1780. Sept.	By Cash paid for Wages this Month	—	—	63,963	7	8
	Yards	—	—	29,356	12	5½
	Half Pay	—	—	1,441	7	7
				94,761	7	8½
	Balance the 30 <sup>th</sup> <i>September</i> 1780	—	—	188,463	6	1
				283,224	13	9½
	For Wages	—	86,318 — 1			
	Yards	—	98,633 11 10½			
	Half Pay	—	3,364 — 7½			
	Bounty to Chaplains	—	147 13 6			
			188,463 6 1			

## B R A N C H.

1780. Sept.	By Perfect Bills paid this Month	—	£. 525,813 12 3			
	By Imprest Bills paid this Month	—	195,736 4 1			
				721,549	16	4
	By Perfect Bills, Sick and Hurt, paid this Month	—	9,974 7 6			
	By Imprest Bills, D <sup>o</sup> paid this Month	—	10,620 10 3			
				20,594	17	9
13 <sup>th</sup> .	By Cash paid out of Money arisen by the Sale of Old Stores, pursuant to His Majesty's Sign Manual, for Demurrage and Expenses on Account of the Detention of the <i>Dutch Ship Vrouw Judith</i>	—	—	99	5	10
15 <sup>th</sup> .	By issued to Mr. <i>Swaffield</i> , on the Head of Victualling, to pay Part of Three Months Course, ending 31 <sup>st</sup> <i>December</i> 1778, with Interest due thereon	—	—	308,050	—	—
	£. 87,500 — — In Exchequer Bills.					
	220,550 — — In Money.					
			308,050 — —			
20 <sup>th</sup> .	By Cash issued to the Paymaster, for the Services following:					
	On the Head of Wear and Tear	—	113,100 — —			
	Ordinary	—	13,600 — —			
				126,700	—	—
	By Cash issued to Mr. <i>Swaffield</i> , for the Services following:					
	To pay in full Three Months Course, ending 31 <sup>st</sup> <i>December</i> 1778, with Interest due thereon	—	34,750 — —			
	To pay the Labourers, &c. a Quarter's Wages, due at <i>Midsummer</i> last	—	18,500 — —			
				53,250	—	—
	Carried forward	—	£.	1,230,243	19	11



APPENDIX, N<sup>o</sup> 27.

	Brought forward	—	1,074,490 19 10
	Brought over	£. 99,395 10 10	
	To pay One Quarter's Wages to the Artificers, Labourers, &c. of the Dock and Rope Yards, due 24th <i>June</i> last.		
	On the Head of Wear and Tear	113,100 — —	
	Ordinary	— 13,600 — —	
		126,700 — —	
	On the Head of Victualling.		
	To pay the Officers, Labourers, &c. One Quarter's Wages, due at <i>Midsummer</i> last	— 18,500 — —	
	To be imprested to <i>Gabriel Steward</i> , Esquire, Paymaster of Marines, on Account of the Marine Service	— 22,000 — —	
	On the Head of Wages.		
	To pay Ships and carry on Recalls	— 40,000 — —	
			306,595 10 10
Sept. 23d.	To Cash received at the Exchequer on the Head of Wear and Tear; <i>vizt.</i>		
	To pay Imprests and Bills of Exchange	— — —	36,000 — —
25th.	To Cash received at the Exchequer for the Services following; <i>vizt.</i>		
	On the Head of Ordinary.		
	To pay One Quarter's Salary due to the Lords Commissioners of the Admiralty, the Commissioners and other Officers of the Navy, the 29th Instant	— — £. 10,000 — —	
	On the Head of Wages.		
	To pay Flag Pay, Bounty, &c. £. 15,000	— —	
	To pay the Commissioners of the Sick and Hurt Office, their Secretary, Clerks, &c. a Quarter's Salary, due 29th Instant	— 680 — —	
	To pay for Subsistence, &c. of <i>French</i> Officers and Seamen detained in <i>England</i>	— 8,000 — —	
	To pay for Subsistence, &c. of <i>Spanish</i> Officers and Seamen detained in <i>England</i>	— 5,000 — —	
		28,680 — —	
30th.	To Cash of fundries towards clearing Imprests		38,680 — —
	To Cash received of fundries for old and new Stores sold		20 18 4
	To an Abatement out of a perfect Bill		173 9 4
	To sundry Abatements and Bills taken in to clear Imprests		40 — —
			39,971 2 8
		£	1,495,972 — —

## IN THE VICTUALLING

178c.			
Sept. 1st.	To Balance of Account, dated 31st <i>August</i> 1780	— —	79,444 17 8
15th.	To received at the Exchequer in Exchequer Bills £. 87,500	— —	
	in Money	— 220,550 — —	
	To pay Part of 3 Months Course, ending 31st <i>December</i> 1778, with Interest due thereon	— —	308,050 — —
20th.	To Cash received at the Exchequer for the Services following:		
	To pay in full 3 Months Course, ending 31st <i>December</i> 1778, with Interest due thereon	— 34,750 — —	
	To pay the Officers, Labourers, &c. One Quarter's Wages, due at <i>Midsummer</i> last	— 18,500 — —	
			53,250 — —
30th.	To Cash received of fundries for Stores and Offal sold		58 13 4
	To sundry Abatements out of perfect Bills		429 9 4
	To sundry Abatements and Bills taken in to clear Imprests		30,418 15 10
		£.	471,651 16 8



# APPENDIX, N° 27.

52

1780.	Brought forward	—	£.	1,230,243 19 11
Sept. 20th.	By Cash issued to the Paymaster on the Head of Wages, to pay	—		
	Ships and carry on Recalls	—		40,000 — —
	Balance	—		1,270,243 19 11
				225,278 — 5 $\frac{1}{4}$
			£.	1,495,972 — 4 $\frac{1}{4}$

## BRANCH.

1780.	By paid perfect Bills, &c.	—	Balance	—	365,496 6 1
Sept.					106,155 10 4 $\frac{3}{4}$
					471,651 16 5 $\frac{3}{4}$
	Remaining				
	In the Hands of the Right hon <sup>ble</sup> Welbore				
	Ellis	—	£.	68,349 15 3 $\frac{1}{4}$	
	D <sup>o</sup> of Mr. Swaffield	—		37,805 15 1 $\frac{3}{4}$	
			£.	106,155 10 4 $\frac{3}{4}$	
	Balance of the Pay Branch	—	£.	188,463 6 1	
	of the Cashier's	—		225,728 — 5 $\frac{1}{4}$	
	of the Victualling	—		106,155 10 4 $\frac{3}{4}$	
	Total Balance	—	£.	520,346 16 11	
			O		

N° 28.



N<sup>o</sup> 28.

Navy Office, 8th December 1780.

An ACCOUNT of the Total Sums received and paid by the Treasurer of the Navy, for every Month, from the 1st January 1779 to the 31st August 1780; with the Total of the Balances remaining in his Hands at the End of each Month, as they appear in the Monthly Accounts transmitted by the Navy Board to the Treasury during that Period. Prepared pursuant to a Precept of the Commissioners of Accounts, dated 30th November 1780.

Year.	Months.	Received.			Paid.			Balance.		
1778.	December, } remaining }							199,895	8	— $\frac{1}{4}$
1779.	January	278,331	12	7 $\frac{3}{4}$	286,829	3	4 $\frac{1}{2}$	191,397	17	3 $\frac{1}{2}$
	February	119,823	4	4 $\frac{1}{4}$	190,106	10	9 $\frac{3}{4}$	121,114	10	10
	March	316,718	13	2 $\frac{1}{2}$	216,841	6	9 $\frac{1}{2}$	220,991	17	3
	April	248,035	17	3 $\frac{1}{4}$	263,594	4	6 $\frac{3}{4}$	205,433	9	11 $\frac{1}{2}$
	May	296,513	15	3	306,301	18	7 $\frac{3}{4}$	195,645	6	6 $\frac{3}{4}$
	June	426,761	4	7 $\frac{1}{4}$	285,118	16	1	337,287	15	1
	July	950,680	6	11 $\frac{1}{4}$	1,076,222	13	5 $\frac{3}{4}$	211,745	8	6 $\frac{1}{2}$
	August	153,431	6	9	183,374	2	9 $\frac{3}{4}$	181,802	12	5 $\frac{3}{4}$
	September	295,619	6	5 $\frac{1}{2}$	222,612	2	10 $\frac{1}{2}$	254,809	16	— $\frac{3}{4}$
	October	985,689	12	3 $\frac{1}{2}$	1,056,797	9	2 $\frac{1}{2}$	183,701	19	1 $\frac{3}{4}$
	November	198,550	12	11	189,024	8	1 $\frac{3}{4}$	193,228	3	11
	December	429,905	15	11 $\frac{1}{2}$	252,747	1	5 $\frac{1}{2}$	370,386	18	5
1780.	January	192,941	15	10 $\frac{1}{4}$	324,344	8	3 $\frac{3}{4}$	238,984	5	11 $\frac{1}{2}$
	February	206,621	1	11 $\frac{1}{2}$	223,511	13	9 $\frac{1}{4}$	222,093	14	1 $\frac{3}{4}$
	March	280,612	14	11	206,180	7	8 $\frac{1}{2}$	296,526	1	4 $\frac{1}{4}$
	April	249,791	9	— $\frac{3}{4}$	309,776	—	— $\frac{3}{4}$	236,541	10	4 $\frac{1}{4}$
	May	870,549	—	8 $\frac{3}{4}$	837,752	1	10 $\frac{3}{4}$	269,338	9	2 $\frac{1}{4}$
	June	316,391	1	7 $\frac{1}{2}$	329,338	6	1 $\frac{3}{4}$	256,391	4	8
	July	264,206	—	9 $\frac{1}{2}$	285,780	17	— $\frac{1}{4}$	234,816	8	5 $\frac{1}{4}$
	August	1,139,584	5	10 $\frac{3}{4}$	1,113,694	12	7 $\frac{3}{4}$	260,706	1	8 $\frac{1}{4}$

Chas Middleton. J. Williams. Geo. Marsh. T. Brett.



N<sup>o</sup> 29.

An ACCOUNT of the Public Money issued from the Receipt of the Exchequer, to the following Treasurers of the Navy, by way of Imprest, and upon Account, from the 1<sup>st</sup> Day of *January* 1756 to the 30<sup>th</sup> Day of *September* 1780.

<i>George Grenville, Esq;</i>	—	—	25,265,282	2	2 <sup>1</sup> / <sub>2</sub>
<i>William Lord Viscount Barrington</i>	—	—	9,338,790	4	— <sup>1</sup> / <sub>4</sub>
<i>Richard Lord Viscount Howe</i>	—	—	8,387,744	11	8
<i>Sir Gilbert Elliot, Bart.</i>	—	—	15,952,772	6	6 <sup>1</sup> / <sub>4</sub>
<i>Welbore Ellis, Esq;</i>	—	—	16,781,217	11	1

